

Brock

University

2021-22 BUDGET REPORT

Including key performance metrics



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This report contains certain forward-looking information. In preparing the Budget Report, certain assumptions and estimates were necessary. They are based on information available to management at the time of preparing the budget. Users are cautioned that actual results may vary. Throughout the text in this report, financial values have been rounded to the nearest thousand unless otherwise stated.

Executive summary

This budget plan has been developed through a comprehensive consultation process with the University community utilizing the following guiding principles:

- Find a balance between new revenue generation and expense reduction.
- Human resource management including recruiting internally to minimize job loss.
- Consistent with the academic policy of the University.
- Continue advancing and investing in the institution’s strategic priorities.
- Student focus.
- Target returning to hybrid instruction next Fall, respecting the health and well-being of the community.

The investments in this budget support strategic enrolment growth with additional resources for developing and enhancing: high-growth academic programs, continuing education, campus renewal and deferred maintenance, Indigenization with additional Indigenous faculty positions along with capital project allotments, enhanced student awards and financial aid, no reductions in the number of faculty overall, continuation of internally-funded research grants and funding to support research business development and commercialization of intellectual property, and continued support of academic, research and support programs at Brock.

Preparing an ambitious balanced budget strategy was certainly not an easy endeavour with the world still grappling with the impacts of the global pandemic. The Brock community was faced with a \$30.3-million anticipated revenue shortfall as the budget development process got underway. With a goal towards achieving a reasonable in-year mitigation target to position Brock for financial balance at the end of fiscal 2021-22, the community rallied together to reimagine the budget. Total expenses presented in this budget are \$8.75 million less than the 2020-21 budget, with personnel costs making up \$5.61 million of this decline. This represents a 2.4 per cent reduction in total expenses and considering inflation on our expenses is also 2.4 per cent, overall it represents an almost five per cent structural budget reduction. Despite these budget reductions, Brock has significantly increased our investment in student awards and financial aid by 17 per cent to assist our students through the pandemic recovery.

We recognize enrolment is the most important measure of our financial sustainability, and with projected enrolment declines resulting from the global pandemic, our investments and focus will aim towards reverting back to an enrolment growth trajectory outlined in the Institutional Strategic Plan. Revenue is budgeted to decrease \$9.6 million from the 2020-21 budget, a 2.6 per cent decline. However, revenue will increase compared to the 2020-21 trimester two forecast by \$41.8 million or 13.2 per cent. Ancillary Services experienced the largest impact from the global pandemic. With our goal to reopen the campus in the fall, our path to a full recovery in Ancillary operations, within a two-year period, is achievable. This goal is reasonably dependant on public health restrictions receding with the rollout of the vaccination program.

The 2021-22 budget plan is aligned with the approved 2020-21 Fiscal Framework Update and in many cases exceeds the guidance as noted, for example, in the student awards section. The Framework was recalibrated to support the Institutional Strategic Plan and adjust for government decisions affecting domestic tuition and grants. The Framework provides budget development guidance for key fiscal planning principles.

There is indeed a sense of community optimism and excitement for the upcoming academic year. This plan remains conservative for a reopening and has potential upside to activities should public health measures improve significantly into the fall; however, our operations remain flexible to adapt to the unfortunate but possible continuation of pandemic-related public health restrictions. Input and recommendations for future budgets are encouraged and can be emailed to budgetreport@brocku.ca

Financial results

The funding budget for fiscal 2021-22 is illustrated in Figure 1. It identifies a mitigation target of \$3.5 million, comprising of \$1.0 million to be found through organizational review savings and \$2.5 million to be found through in-year savings, as compared to a mitigation target of \$2.6 million in 2020-21. At the time of preparing the budget report, fiscal 2020-21 has not been completed; however, we are projecting through our second trimester reporting (T2) for fiscal 2020-21 a funding surplus of \$0.9 million before accounting for the recently announced \$7.9 million Provincial Covid Relief grant. The information below describes our financial health and compares several of our financial health metrics to other comprehensive universities. In addition to the metrics below, Brock's current DBRS Morningstar credit rating is "A (high)". See page 82 for further details of the credit rating.

Figure 1

| (\$000s) | 2021-22 Budget | 2020-21 Budget | 2019-20 Actual |
|-------------------------------|-------------------|-------------------|-------------------|
| Revenue | | | |
| Student fees | 196,563 | 200,202 | 185,078 |
| Grant revenue | 97,612 | 97,288 | 96,788 |
| Internal chargebacks | 9,044 | 8,621 | 8,484 |
| Inter-fund revenue | 6,838 | 7,042 | 4,920 |
| Other revenue | 48,410 | 54,899 | 51,707 |
| Total revenues | 358,467 | 368,052 | 346,977 |
| Operating costs | | | |
| Personnel costs | (233,001) | (238,613) | (220,419) |
| Inter-fund expense | (26,610) | (25,773) | (25,900) |
| Other operating costs | (102,335) | (106,313) | (93,000) |
| Total operating costs | (361,946) | (370,699) | (339,319) |
| Organizational review savings | 1,000 | | |
| Mitigation target | 2,479 | 2,647 | |
| Discretionary appropriations | | | (7,650) |
| Funding surplus | - | - | 8 |

Statement of operations metrics

The following metrics were developed to identify areas of strength as well as improvement.

Figure 2

| By student headcount (\$000s) | Brock | | Median ⁽¹⁾ | | Average ⁽¹⁾ | |
|----------------------------------|------------|------------|-----------------------|------------|------------------------|------------|
| | April 2020 | April 2019 | April 2020 | April 2019 | April 2020 | April 2019 |
| Student fees (primarily tuition) | 9.39 | 9.35 | 9.60 | 9.35 | 10.23 | 10.19 |
| Grant | 5.62 | 6.01 | 8.44 | 8.58 | 10.49 | 10.38 |
| Personnel costs | 11.48 | 11.55 | 13.88 | 13.24 | 14.46 | 14.01 |
| Scholarships | 1.25 | 1.24 | 1.39 | 1.48 | 1.64 | 1.54 |
| Interest on long-term debt | 0.35 | 0.37 | 0.30 | 0.30 | 0.28 | 0.28 |
| Investment income | 0.15 | 0.18 | 0.47 | 0.76 | 0.56 | 0.89 |

(1) Calculated using financial information from 13 comprehensive universities. Certain 2019 metrics have been updated due to revisions in certain universities' financial statements.

Brock's tuition is in line with the average; however, grant revenue per student continues to be well below the sector average and represents an area of ongoing attention for the University. Naturally, Brock operates more efficiently, given the below-average funding, and this results in lower personnel costs per student to counterbalance the lower funding. Brock continues to invest in students through increasing scholarships. Interest and investment income metrics are in line with Brock's financial health metrics, as detailed below.

Financial health metrics

Figure 3

| | Brock ⁽¹⁾ | | Median ⁽²⁾ | | Weighted average ⁽²⁾ | |
|---|----------------------|------------|-----------------------|------------|---------------------------------|------------|
| | April 2020 | April 2019 | April 2020 | April 2019 | April 2020 | April 2019 |
| Primary reserve ratio | 14.2% | 16.9% | 23.9% | 27.5% | 40.9% | 42.0% |
| Debt burden ratio | 6.7% ⁽³⁾ | 2.8% | 2.4% | 2.4% | 3.8% | 2.5% |
| Interest burden % | 2.1% | 2.2% | 1.3% | 1.4% | 1.2% | 1.6% |
| Interest coverage | 4.64 | 4.97 | 4.64 | 7.73 | 4.22 | 6.15 |
| Viability ratio | 35.7% | 45.6% | 109.2% | 118.2% | 112.7% | 124.1% |
| Net operating revenues ratio | 9.3% | 9.8% | 4.6% | 9.8% | 5.4% | 10.9% |
| Employee future benefits per student headcount (\$000s) | \$(1.13) | \$(0.89) | \$(3.52) | \$(1.49) | \$(4.25) | \$(2.00) |
| Endowment per student headcount (\$000s) | \$5.25 | \$5.60 | \$8.31 | \$8.68 | \$7.89 | \$7.57 |

(1) Certain of Brock's 2019 metrics have been adjusted due to an update in reporting.
(2) Calculated using financial information from 13 comprehensive universities. Certain 2019 metrics have been updated due to revisions in certain universities' financial statements.
(3) Increase is due to a one-time repayment of a \$14.4-million loan utilizing the debt repayment reserve established within the Fiscal Framework.

Refer to page 82 for explanations of the debt-related financial health metrics.

Message from the senior team



Gervan Fearon, President and Vice-Chancellor



Lynn Wells, Provost and Vice-President, Academic



Tim Kenyon, Vice-President, Research

This document outlines the hard work and challenging decisions made to ensure Brock University continues to advance our strategic priorities while faced with significant uncertainty due to the ongoing global pandemic.

Before we look forward to our budget plan, we would like to pause and recognize the heroic accomplishments of the Brock community over the past year. Each and every one of you faced the uncertainty caused by the global pandemic with courage and quickly mobilized to ensure our students continued to receive world-class education and student services through online delivery while facilitating the safety of our campus and community. As a community, we are optimistic as we look toward the future because the Brock community continuously demonstrates the skill to recognize and overcome challenges and continue to grow stronger together with each passing year.

Our students' needs have always been a key area of focus and we continue to support them in the upcoming budget plan – recognizing the financial hardship the pandemic has placed on students and the community alike. We will be increasing funding to undergraduate and graduate students by 17 per cent to limit financial barriers to Brock's world-class education and research opportunities. We will also provide investments to support ongoing enhancements to online learning technologies, which will provide enhanced accessibility to our renowned faculty members and support our community's growing need for continuing education.

Although remote learning, research and service have been a reality for most of our community over the past year, we also thank those who worked on campus throughout the pandemic to maintain our facilities, service our students in residence and those requiring in-person teaching, and research. We learned a lot from this pandemic, including

possibilities for new and innovative delivery of services that may have taken much longer to discover had we not been faced with a global pandemic and immediate response requirement. Our commitment is to continue to consult with you and our community partners to ensure a safe return to campus in the fall of 2021 and leverage the knowledge of the past year to further enhance our strategic opportunities.

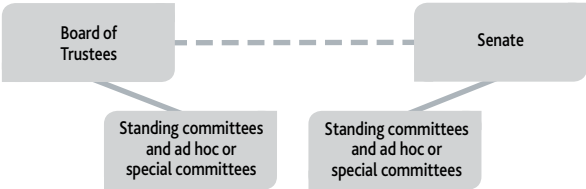
This budget plan maintains the increases to internally funded research grants established through the Institutional Strategic Plan. Research support for our faculty is further enhanced with additional supports for research business development and commercialization, which compliments the Strategic Mandate Agreement's research priority for the sector. Evidence of our research growth can be seen in three additional Canada Research Chairs in the past two years being awarded to Brock. As well, growth in external research grant funding is a testament to the strong performance of Brock researchers, but also the prioritization that research has received in the fiscal framework, recruiting practices, space and infrastructure provision, as well as the strategic planning process.

When we return to campus in the fall, or as soon as it is safe to return to in-person activities guided by our public health professionals, we will be greeted with a transformed campus. The new Residence 8 building will be completed, DeCew residence fully renovated, Zone Fitness Centre expansion complete, many new upgrades to our food service offerings, and the 204,600-square-foot Canada Summer Games facility located on Brock's campus ready to begin programming and host the 2022 Canada Summer Games.

Governance at Brock University

The University was incorporated in 1964 through The Brock University Act (the Act), a Statute of the Province of Ontario. The University is governed by the Act and its bylaws (the Bylaws). The Act provides that except as otherwise specifically assigned to the Senate, the governance, conduct, management and control of the University's property and the conduct of its business and affairs is vested in the Board of Trustees (the Board). The Senate is responsible for the education policy of the University. This bicameral system of governance, consisting of two governing bodies – the Board and the Senate – is shown below.

Figure 4: The bicameral system of governance



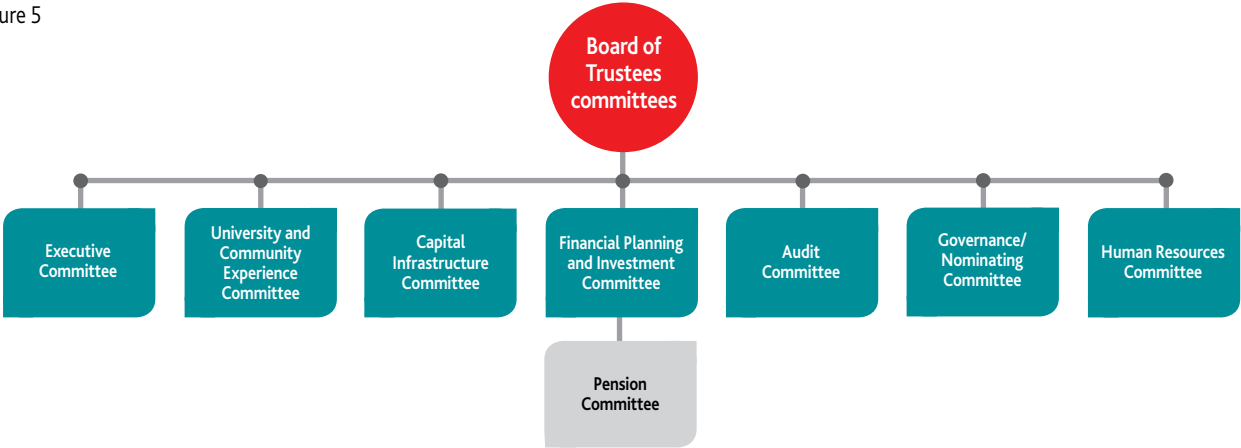
Board of Trustees

The Board consists of 26 members, including 17 community members elected by the Board, as well as one graduate and one undergraduate student, three faculty members and two staff members elected by their respective constituencies. The Chancellor and the President and Vice-Chancellor are ex officio members of the Board.

2020-21 Board of Trustees members

- Sophia Aggelonitis, Community Trustee
- Mark Arthur, Community Trustee, Chair-Elect of the Board
- Michele-Elise Burnett, Community Trustee
- Bradley Clarke, Staff Trustee
- Gary Comerford, Community Trustee, Chair of the Board
- Jens Coorssen, Faculty Trustee
- Don Cyr, Faculty Trustee, Chair of Senate
- Mary De Sousa, Community Trustee, Vice-Chair of the Board
- Gervan Fearon, President and Vice-Chancellor
- John Fisher, Community Trustee
- Arti Freeman, Community Trustee
- Asad Jalib, Student Trustee, President, Brock University Students' Union
- Kristian Knibutat, Community Trustee
- Brian Lang, Community Trustee
- Erin Mathany, Community Trustee, Member, Brock University Alumni Association Executive Committee
- Bill Maurin, Community Trustee
- Anne McCourt, Community Trustee
- Trecia McLennon, Staff Trustee
- Marylee O'Neill, Community Trustee
- Hilary Pearson, Chancellor
- Miriam Richards, Faculty Trustee
- William (Bill) Rickers, Community Trustee
- Robert Welch, Community Trustee
- Christopher Yendt, Student Trustee, President, Brock University Graduate Students' Association
- Debbie Zimmerman, Community Trustee
- Elisabeth Zimmermann, Community Trustee

Figure 5



Senate

The Senate currently consists of 72 members, including 39 elected full-time teaching staff and professional librarians, two members of the Board, six undergraduate students and two graduate students elected by their respective constituencies. There are also 23 ex officio members of the Senate.

72

2020-21 Senate members
Members ex officio

- Hilary Pearson (Chancellor)
- Gervan Fearon (President and Vice-Chancellor)
- Lynn Wells (Provost and Vice-President, Academic)
- Tim Kenyon (Vice-President, Research)
- Rafay Rehan (BUSU, Vice-President, Finance and Administration)
- Brian Power (Vice-Provost and Associate Vice-President, Academic)
- Anna Lathrop (Vice-Provost and Associate Vice-President, Students)
- Camille Rutherford (Vice-Provost, Strategic Partnerships and International)
- Robyn Bourgeois (Acting Vice-Provost, Indigenous Engagement)
- S. Ejaz Ahmed (Dean, Faculty of Mathematics and Science)
- Suzanne Curtin (Vice-Provost, Graduate Studies and Dean, Faculty of Graduate Studies)
- Andrew Gaudes (Dean, Goodman School of Business)
- Ingrid Makus (Dean, Faculty of Social Sciences)
- Carol Merriam (Dean, Faculty of Humanities)
- Michael Owen (Dean, Faculty of Education)
- Peter Tiidus (Dean, Faculty of Applied Health Sciences)
- Geraldine Jones (Registrar and Associate Vice-President, Enrolment Services)
- Mark Robertson (University Librarian)
- Gary Comerford (Chair, Board of Trustees)
- Thomas Winger (President, Concordia Seminary)
- Vice-President, Administration (Vacant)
- James O'Brien (Alumni Association Representative)
- Michele-Elise Burnett (Co-Chair, Aboriginal Education Council)

Note:
Faculty of Applied Health Sciences (FAHS);
Goodman School of Business (GSB);
Faculty of Education (FOE);
Faculty of Humanities (FOH);
Faculty of Mathematics and Science (FMS);
Faculty of Social Sciences (FOSS);
and Faculty of Graduate Studies (FGS).

23

Full-time teaching staff/professional
librarian representatives

- James Allard (FOH)
- Michael Ashton (FOSS)
- Kate Bezanson (FOSS)
- Michael Bidochka (FMS)
- Irene Blayer (FOH)
- Christene Carpenter-Cleland (FMS)
- Dipanjan Chatterjee (GSB)
- Rosemary Condillac (FOSS)
- Jens Coorssen (FAHS)
- Don Cyr (GSB)
- Drew Dane (FOSS)
- Sheng Deng (GSB)
- Joan Dundas (ESL)
- Tim Dun (FOSS)
- Fayez Elayan (GSB)
- Bareket Falk (FAHS)
- Amy Friend (FOH)
- Jennifer Good (FOSS)
- Nicholas Hauck (FOH)
- David Hutchison (FOE/FOH)
- Kelli-An Lawrance (FAHS)
- Kelly Lockwood (FAHS)
- Catherine Longboat (FOE)
- Francine McCarthy (FMS)
- Richard Mitchell (FOSS)
- Tim Murphy (FOSS)
- Roberto Nickel (FOH)
- Beatrice Ombuki-Berman (FMS)
- Dawn Prentice (FAHS)
- Unyong (Howard) Pyo (GSB)
- Tim Ribaric (Library)
- Ian Ritchie (FAHS)
- Larry Savage (FOSS)
- Kirsty Spence (FAHS)
- Carole Stewart (FOH)
- Tek Thongpapanl (GSB)
- Francine Vachon (GSB)
- Michelle Webber (FOSS)
- Murray Wickett (FOH)

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Representatives of the Board of Trustees

- Mark Arthur
- Rob Welch

2

Undergraduate student representatives

- Omer Gul
- Yasmine Hejazi
- Ben Johnson
- Wendell Noel
- Moksh Sharma
- Andrew Valero Bunke

6

Graduate student representatives

- Melanie Extance
- Christopher Yendt

2

Planning, Priorities and
Budget Advisory Committee

15

The Senate's Planning, Priorities and Budget Advisory Committee (PPBAC) defines its terms as follows: It undertakes the responsibility to advise Senate regarding advice to the Board of Trustees in respect to the consistency of the budgets, policies, plans and prioritization processes with academic policy, as well as their consonance with the goals of the University. The PPBAC advises Senate regarding the following:

- a) The principles of allocation of the University budget and determination of strategic objectives and prioritization processes.
- b) The academic and fiscal priorities of the University.
- c) The academic and fiscal challenges of the University.
- d) The budget system and strategic planning processes, and any proposed changes in the budget system and strategic planning processes of the University.
- e) Matters requiring institutional advocacy.
- f) Any other matters referred to it by the Senate or the Senate Governance Committee.

The following are the 2020-21 PPBAC members:

Elected members

- David Hutchison (FOE/FOH)
- Ian Ritchie (FAHS)
- Jens Coorssen (FAHS)
- Beatrice Ombuki-Berman (FMS)
- Michael Ashton (FOSS)
- Carole Stewart (FOH)
- Andrew Dane (FOSS)

7

Students

- Melanie Extance – graduate student
- Yasmine Hejazi – undergraduate student

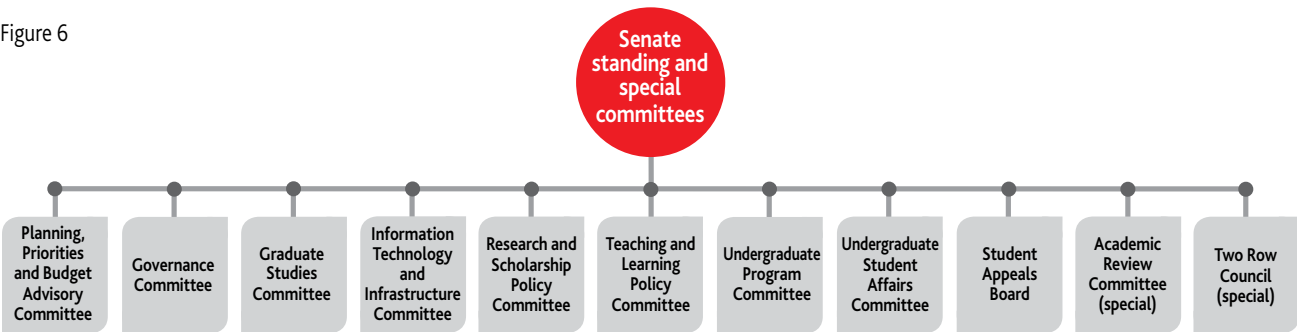
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Ex officio

- Don Cyr (GSB) – Senate Chair
- Lynn Wells – Provost and VP, Academic
- Michelle McGinn – Associate Vice-President, Research
- Ejaz Ahmed (FMS) – Faculty Dean
- Ingrid Makus (FOSS) – Faculty Dean
- Barbara Sainty – BUFA Observer (non-voting)

6

Figure 6



COVID HELP – Research Assistant Alexandra Gunn (BSc '19) purges CCOVI's donated wine into large totes to be delivered to Dillon's Small Batch Distillers and converted into hand sanitizer.

Institutional Strategic Plan

Illuminating Brock’s path forward is our Brock University Institutional Strategic Plan for 2018-2025, entitled “Niagara Roots, Global Reach,” referred to throughout the text of this document as the “Institutional Strategic Plan.” It was developed through a broad-based, full-year consultation process and has been approved by the Board of Trustees and Senate. The document sets out the vision, mission, guiding values and strategic priorities to support planning and decision-making until 2025. The entire Plan, including the Guiding Values, can be viewed at brocku.ca/vp-academic/wp-content/uploads/sites/65/Brock-University-Strategic-Plan.pdf

Vision

Brock University is a dynamic, comprehensive university that makes a positive difference in the lives of individuals in our Brock community, the Niagara Region, Canada and the world through leadership, innovation and excellence in learning, teaching, research, scholarship and creativity across disciplines.

Mission

Brock flourishes through the scholarly, creative and professional achievements of our students, faculty and staff. Although we share a common purpose, we recognize and honour knowledge pursued through diverse perspectives and approaches. Our academic mission is to nurture and support our students and faculty in the discovery of knowledge through exemplary scholarship, teaching and service.

We provide undergraduate, graduate and professional education of the highest quality. Our graduate programs enhance Brock’s growing reputation for excellence in teaching, research, creativity and innovation. We provide a transformative experience for our students inside and outside the classroom by helping to develop their full potential as educated and engaged citizens in local and global communities. Brock graduates go out into the world as leaders, with a track record of entering fulfilling careers across all disciplines.

Brock University works to enhance the economic, social, cultural and intellectual lives of the communities around us – Niagara, Ontario, Canada and globally – and to demonstrate the vital ways in which we contribute to the well-being and betterment of society in the 21st century.

Strategic priorities

The Institutional Strategic Plan establishes four strategic priorities, along with associated goals and action items, to advance Brock’s vision over the next seven years. These priorities focus the University community on fulfilling and strengthening our mission as an engaged and comprehensive university through:

Strategic priority: Offer a transformational and accessible academic and university experience

To be a destination of choice for undergraduate, graduate and part-time students, we must ensure an academic and university experience that positively transforms our students’ abilities, understanding and impact on the world. We teach future-ready students and equip lifelong learners with a zest for knowledge, skills and competencies that will enable them to achieve their full academic, professional, career and life potential. Core to our student experience is the development of engaged citizens who are resilient, involved, career-ready and versatile.

Strategic priority: Build research capacity across the University

Our research focus is central to our identity. Brock will invest in building a world-leading research institution that is grounded in scholarly excellence and strong graduate and post-graduate programs. We will leverage our strengths within and across disciplines to enhance research impact.

Strategic priority: Enhance the life and vitality of our local region and beyond

Brock is committed to working with the communities in Niagara, Ontario, Canada and the world. Through local and global connections, we increase opportunities for the residents of Niagara. By responding to the needs of society and supporting its growth and development, we strengthen community vitality and vibrancy.

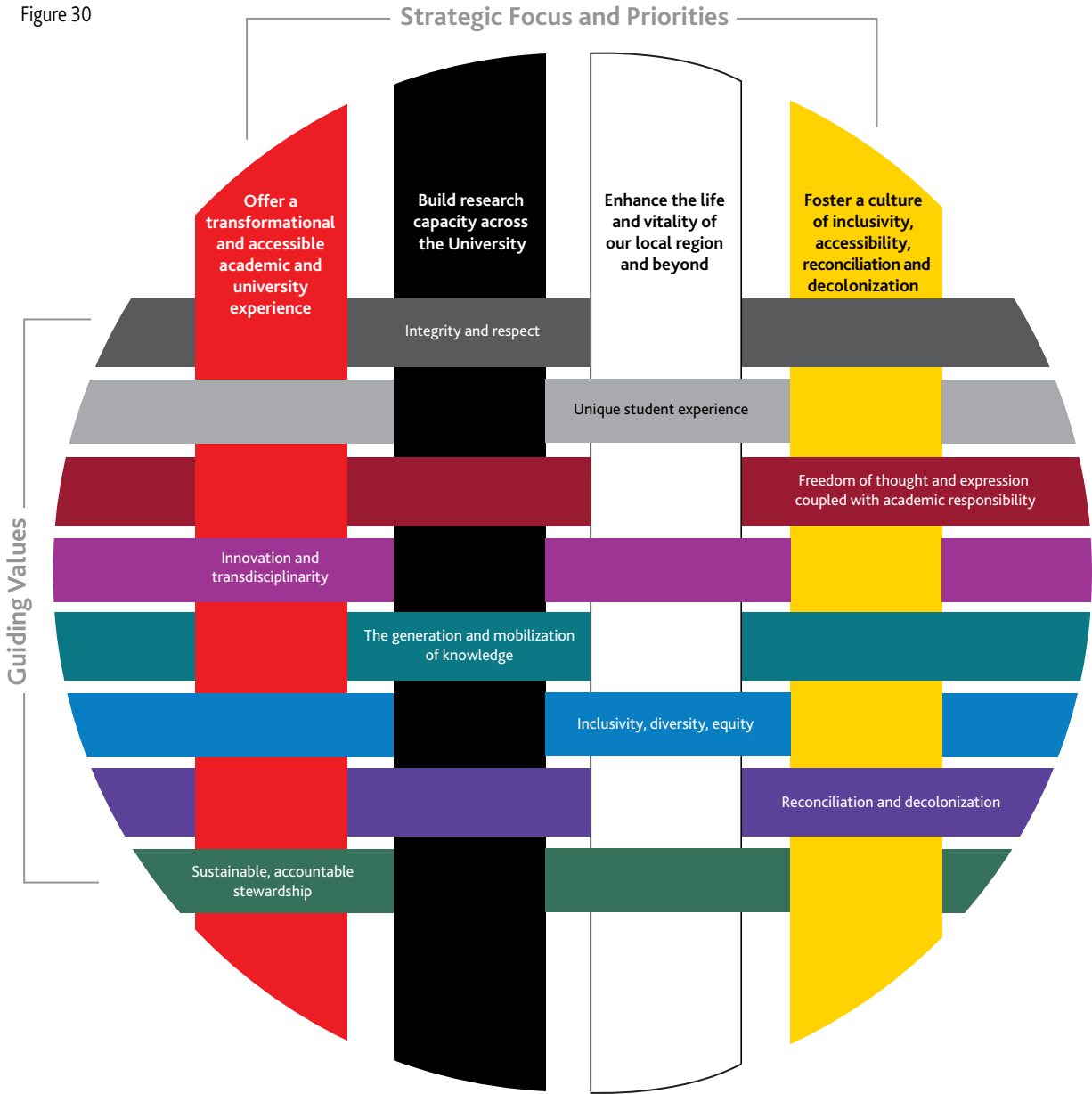
Strategic priority: Foster a culture of inclusivity, accessibility, reconciliation and decolonization

At Brock, we believe that a diverse and welcoming learning community is built upon the foundation of exceptional students, faculty, staff and alumni. This requires that Brock be attractive and welcoming to people of all identities, and accepting of the unique histories and experiences of Indigenous people within the Canadian state.

Our strategic priorities set the University on the path towards greater national and global recognition for its engagement and relevance to students and communities through enhanced innovation and excellence in teaching, learning, discovery, creativity and the application of knowledge across disciplines.

GUIDING VALUES AND STRATEGIC PRIORITIES⁽¹⁾

Figure 30



(1) The colours in the graphic include Brock’s brand standards and those from the Indigenous Medicine Wheel, the Pride Flag and the Dish with One Spoon Wampum Agreement Flag.

INTRODUCING THE DATA POINTS

As part of the budget report, we provide data points to assist users of this report to draw relationships between financial and non-financial data. The goal is to continue the process of providing meaningful data points to help establish a foundation to explain the “why” behind the revenue and expense values and the outcomes the budget supports. The data points presented in this report were chosen in consultation with Institutional Analysis (IA), with an emphasis on points which have a financial impact. The data points were made available from IA as well as other Units throughout the University. Your suggestions for future budget reports and key data points are always welcome at budgetreport@brocku.ca

The second pullout after page 20 presents a timeline that includes some major events impacting our financial experience since 2001-2002, closely aligned with when the move to a comprehensive university was proposed and endorsed.

We hope that you find these data points useful and that they encourage constructive and collegial discussion.

Figure 8

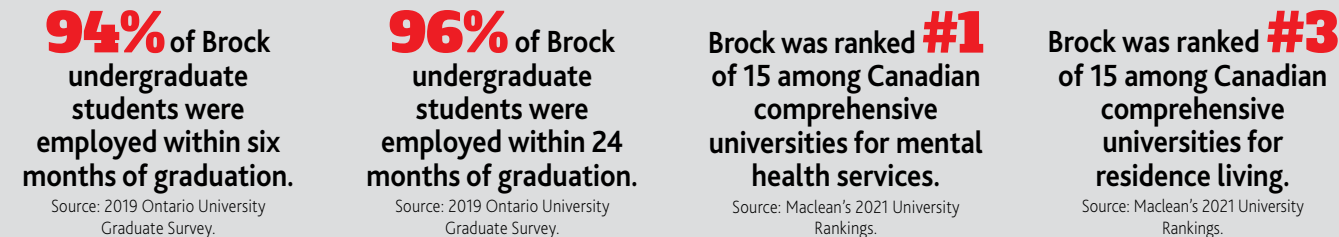
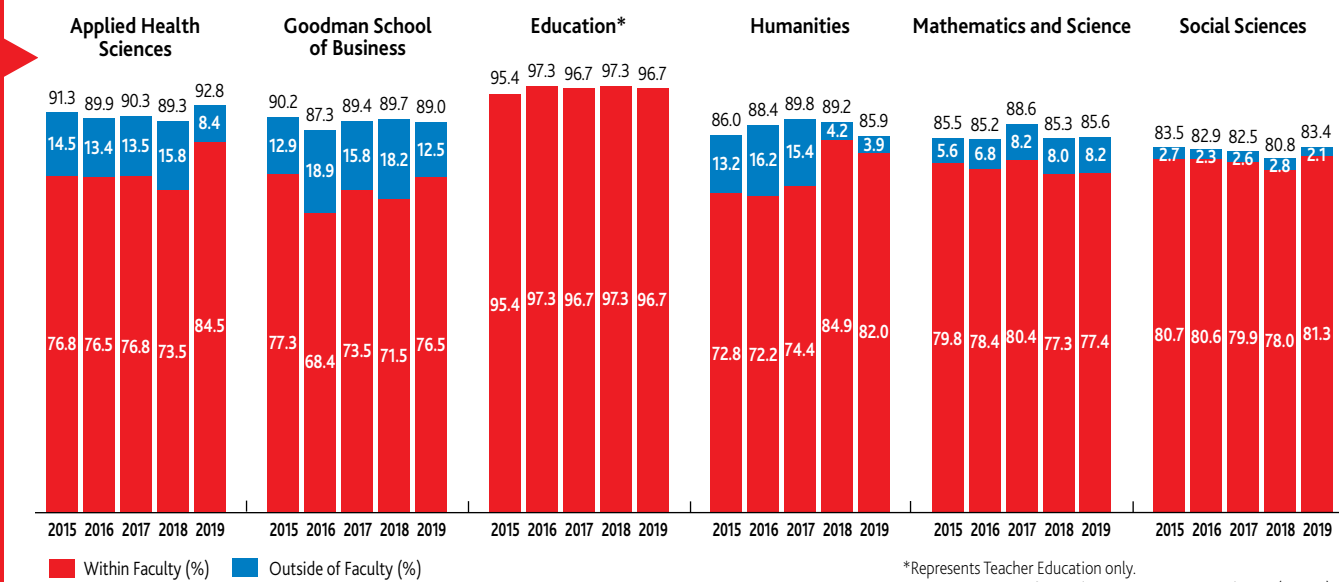
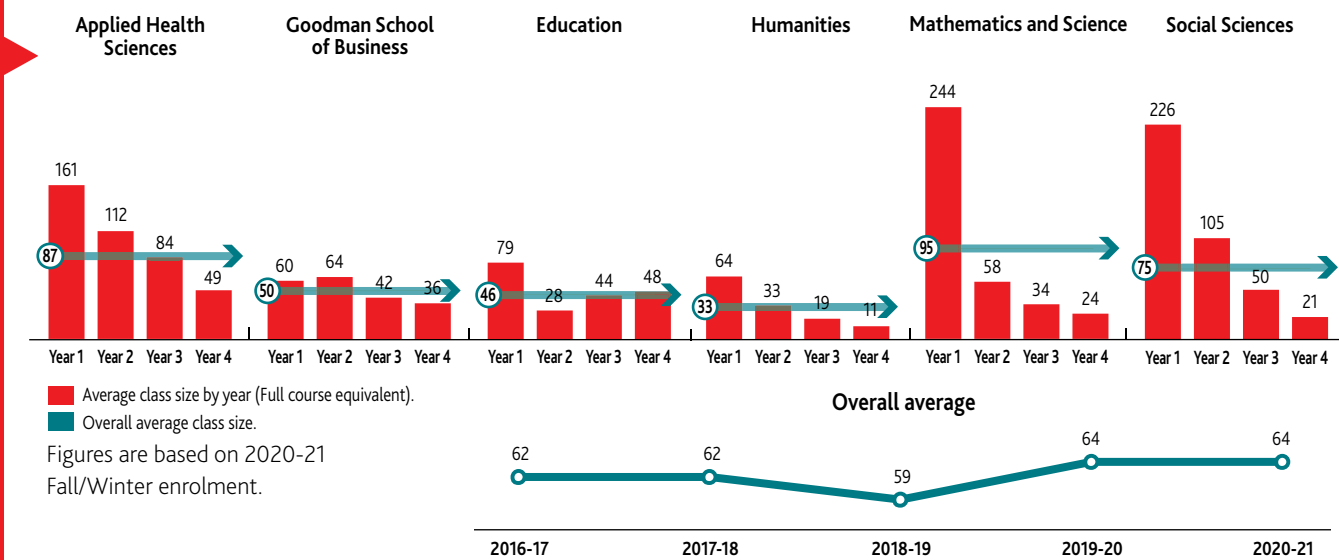
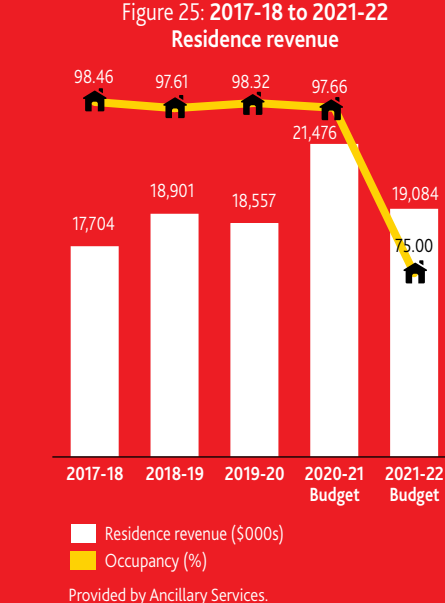
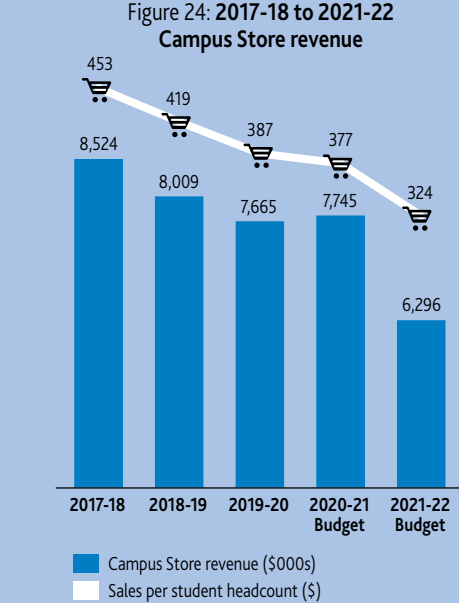
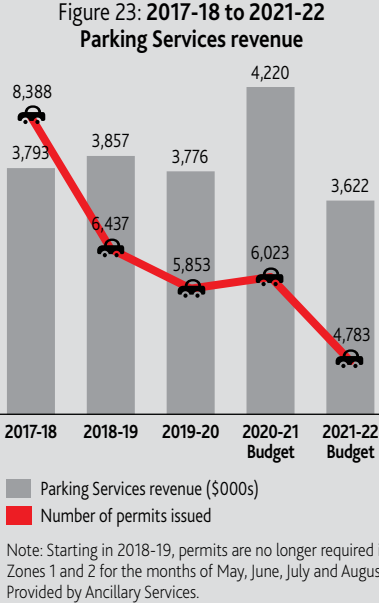
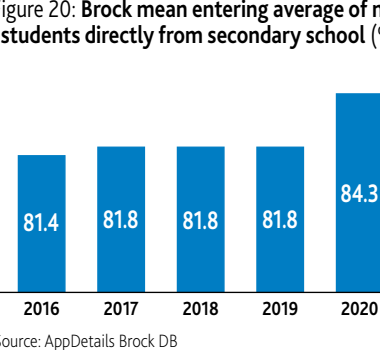
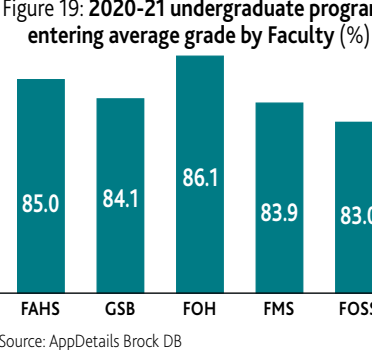
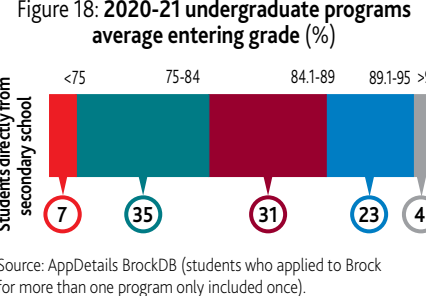
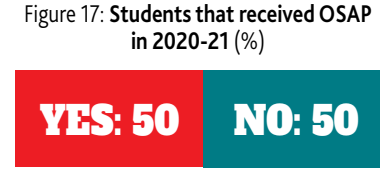
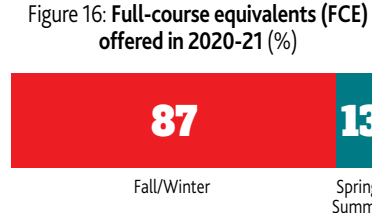
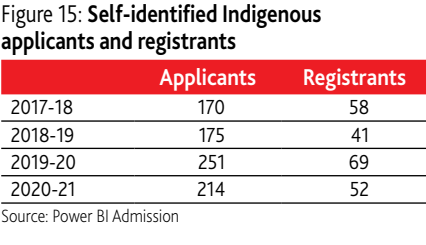
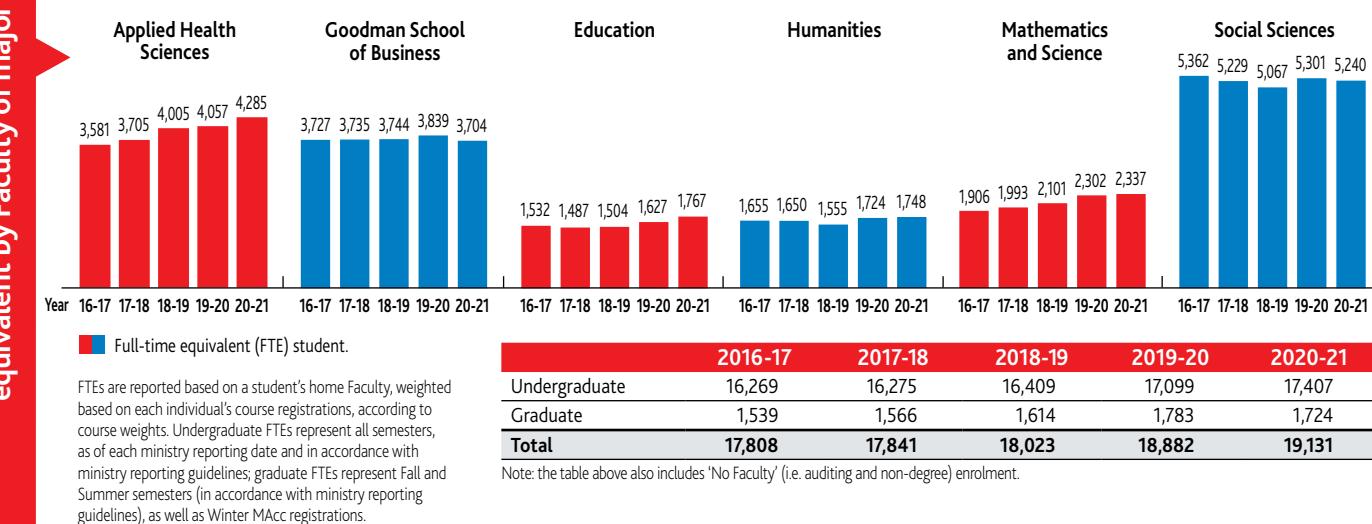
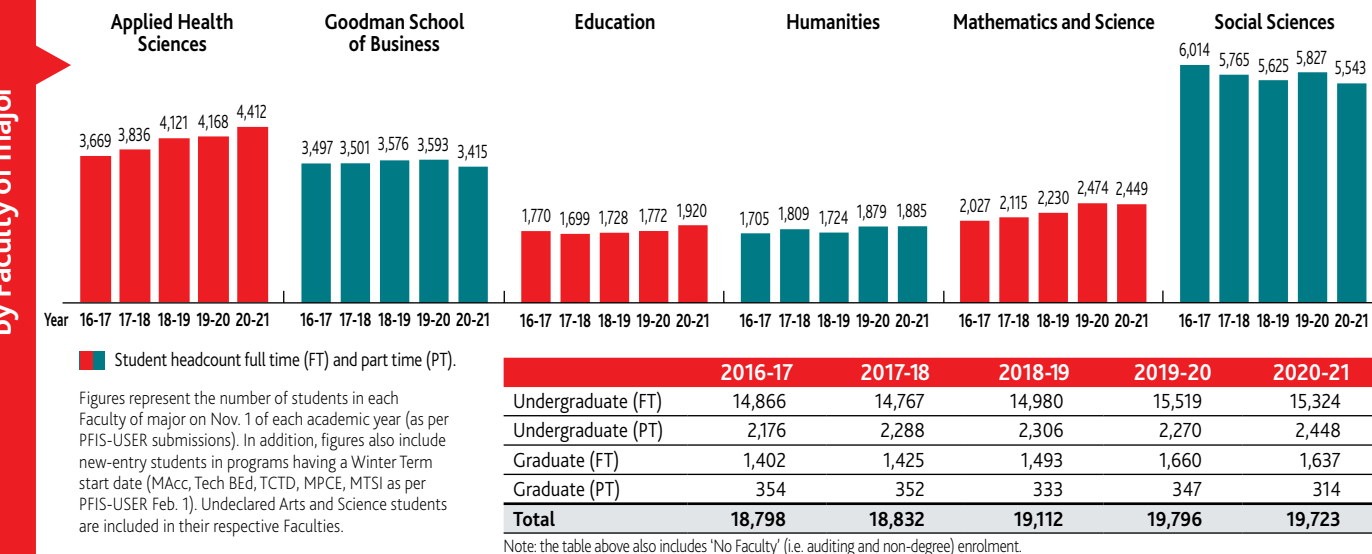
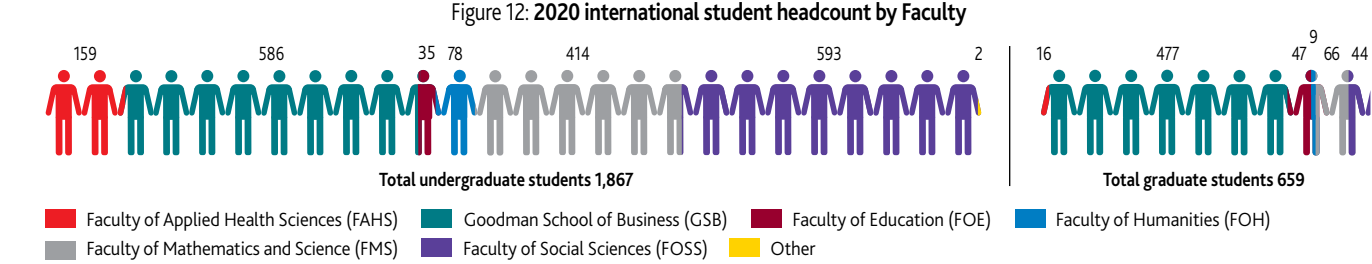
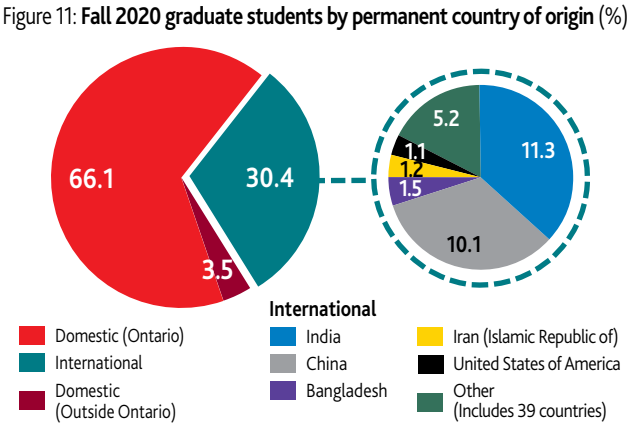
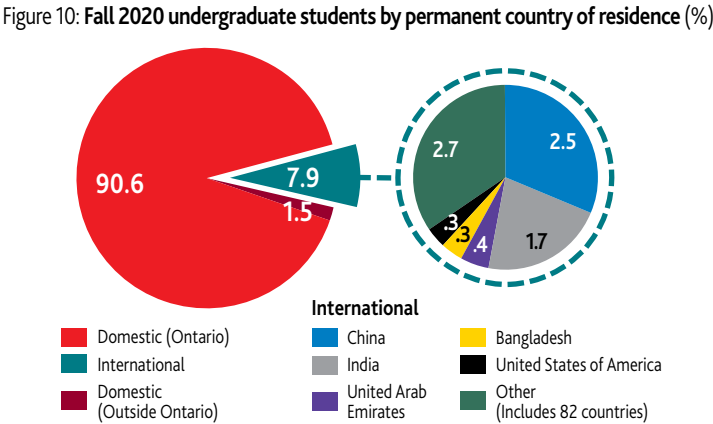
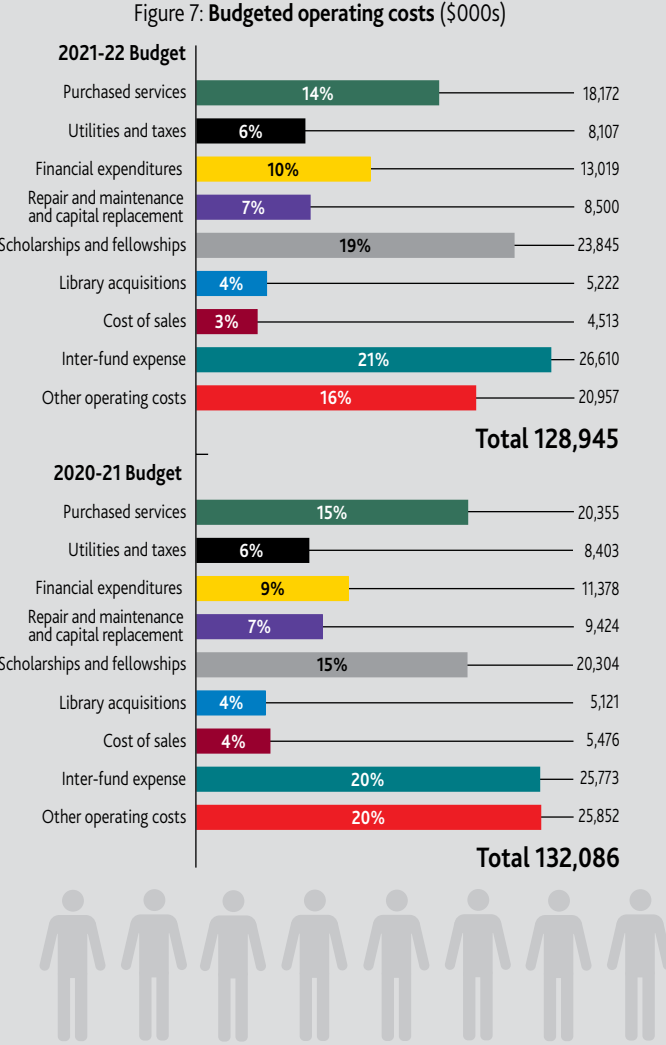


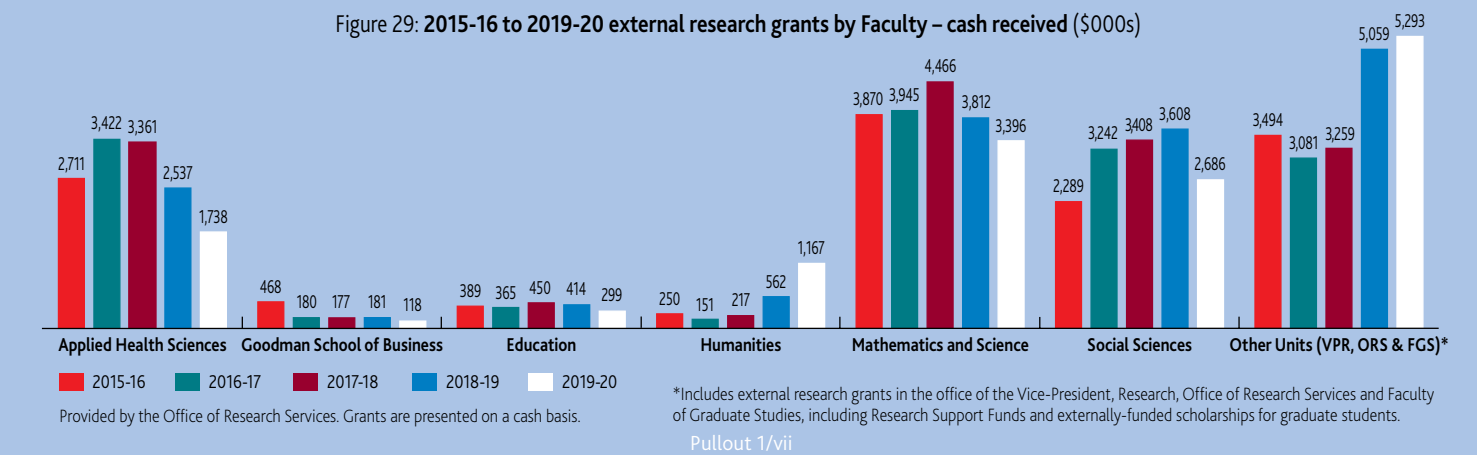
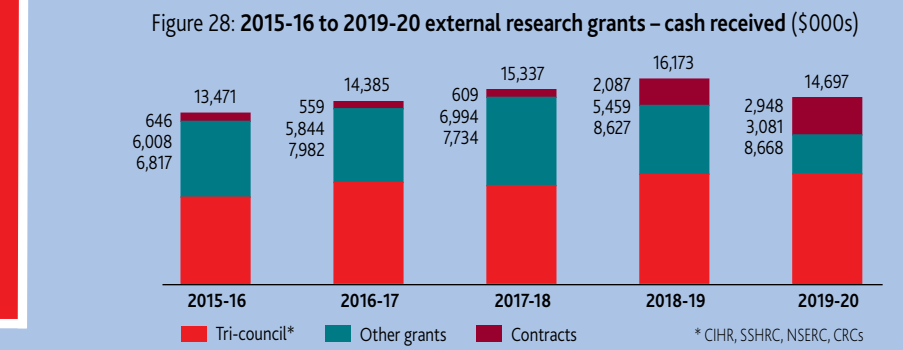
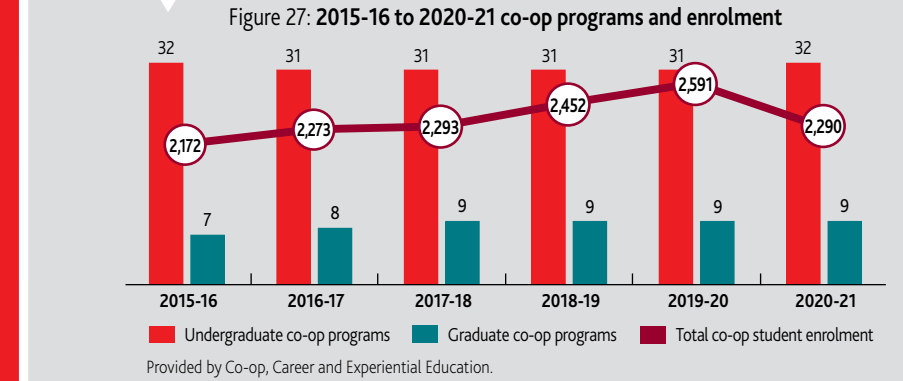
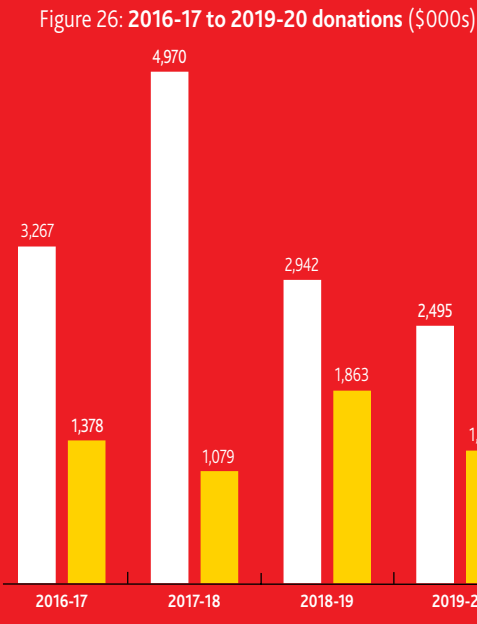
Figure 9

| Personnel group ⁽¹⁾ (\$000s) | 2021-22 Budget | | | 2020-21 Budget | | | 2019-20 Actual Total personnel costs |
|---|----------------|---------------|-----------------------|----------------|---------------|-----------------------|--------------------------------------|
| | Salary/Wage | Benefits | Total personnel costs | Salary/Wage | Benefits | Total personnel costs | |
| Faculty and Professional Librarians | 93,698 | 20,576 | 114,274 | 92,027 | 20,984 | 113,011 | 106,836 |
| Admin/Professional | 47,456 | 13,326 | 60,782 | 48,568 | 13,313 | 61,881 | 54,310 |
| OSSTF | 7,929 | 2,559 | 10,488 | 8,072 | 2,565 | 10,637 | 9,790 |
| CUPE 1295 FT | 6,964 | 2,513 | 9,477 | 6,954 | 2,445 | 9,399 | 9,550 |
| SAC | 5,556 | 1,090 | 6,646 | 6,153 | 1,290 | 7,443 | 6,631 |
| Other ongoing personnel | 655 | 201 | 856 | 1,922 | 594 | 2,516 | 2,277 |
| Total ongoing personnel | 162,258 | 40,265 | 202,523 | 163,696 | 41,191 | 204,887 | 189,394 |
| CUPE 4207 – Unit 1 | 14,397 | 1,642 | 16,039 | 15,944 | 1,747 | 17,691 | 16,141 |
| Other temporary personnel | 13,476 | 963 | 14,439 | 14,917 | 1,118 | 16,035 | 14,884 |
| Total temporary personnel | 27,873 | 2,605 | 30,478 | 30,861 | 2,865 | 33,726 | 31,025 |
| Total personnel | 190,131 | 42,870 | 233,001 | 194,557 | 44,056 | 238,613 | 220,419 |

⁽¹⁾ **Faculty & Professional Librarians** – BUFA members, Associate Deans, Associate Vice-Presidents of Research and Associate Librarian; **Admin/Professional** – ongoing administrative/professional and exempt staff; **OSSTF** – support and technical staff; **CUPE 1295 FT** – full-time maintenance, trades and custodial staff; **Other ongoing** – CUPE 4207-2, CUPE 4207-3, CUPE 2220 & IATSE; **CUPE 4207 – Unit 1** – instructors, teaching assistants, lab demonstrators, course co-ordinators and marker/graders; **Other temporary** – all other part-time teaching and non-teaching positions, Faculty overloads and stipend transfers.



Figures represent the tracking of first-time, full-time bachelor's degree-seeking students. The figures represent the percentage of first-year students returning the following November, regardless of year of study. The year shown represents the cohort year (year of entry)





Process and objectives

Overview

The budget is a plan to allocate resources in advance for the maximum benefit of stakeholders and to support the Institutional Strategic Plan. It is a method to authorize spending and establish revenue targets of units within Brock University.

The 2021-22 budget process was one of consultation with the Senior Administrative Council (multiple updates); the Senior Academic Leadership Team (multiple meetings); the Senate Planning, Priorities and Budget Advisory Committee (multiple meetings); three rounds of University-wide Town Hall meetings; in addition to numerous unit-specific meetings. Every effort was made to ensure the budget is consistent with the academic policy of the University, and that it supports the Institutional Strategic Plan and the Strategic Mandate Agreement 2020-25 (SMA3).

As established six years ago, the timeline for the budget process allows the budget to be completed for approval at the cycle 4 meeting of the Board of Trustees in May to coincide with the start of our fiscal year – running from May 1 to April 30. We thank all units for meeting the requirements of the budget timeline.

This budget was developed under the direction of the May 7, 2015 Board of Trustees two-part motion: “That the President be given a mandate to:

1. Ensure the University funding budget for 2015-16 and all subsequent years are prepared and presented as balanced. If a balanced funding budget cannot be achieved when presented to the Board of Trustees for approval, the deficit can be presented as a mitigation target provided a plan to achieve the mitigation target is included.
2. Manage the affairs of the University in order for it to achieve, or do better than, the funding budget.”

We thank all units that worked diligently through this very difficult budget cycle to review their operations and submit their budgets to bring the overall 2021-22 budget together. Following all the consultations, our people brought the budget to within less than one per cent of being balanced with an in-year mitigation target of \$2.5 million for 2021-22 and a \$1.0 million organizational review savings target.

During the development of the 2021-22 budget, the COVID-19 pandemic was still very much present and an ongoing concern. While the true impact and length of this pandemic is not known, this budget assumes that on-campus University operations, including in-person classes will be largely restored for fall 2021-22. For further discussion, see the ‘Budget environment’ section of this report, starting on page 15.

While in-year mitigation targets are established in the budget, these efforts do not overshadow the long-term growth and development of the University. Certain areas will require investment for the University to achieve our strategic goals. The following sections provide additional information in areas of new and ongoing investment as established in the 2021-22 operating budget. Following the new and ongoing investments section, the mitigation strategies implemented as part of the development of the budget are also discussed. These sections provide no priority to any of the functions, tasks or programs identified.



New and ongoing investments

The Institutional Strategic Plan specifically identifies focusing and strengthening engagement and trust with Indigenous communities and partners. The 2021-22 budget supports this initiative in a number of ways that are highlighted below:

Indigenous support

- Continued support for the Vice-Provost Indigenous Education and Community Engagement
- Continued support of Tecumseh Centre, Aboriginal Student Services and Undergraduate Aboriginal Studies
- Four new Indigenous Faculty positions
- Targeting scholarship support for Indigenous students
- Faculties supporting growth in Indigenous content in curricula
- Capital allocation for additional Indigenous space



Core to the Institutional Strategic Plan is academics and teaching. The 2021-22 operating budget is in support of this as can be seen by the investments in the Teaching Faculties highlighted below:

Teaching Faculties

- Total operating and personnel cost budget: \$163.5 million, which is 45% of the total University operating and personnel costs budget
- FTE ⁽²⁾: 823.2
- Development of micro-certificates and micro-credentials across all Faculties
- Maintaining support for Faculty of Applied Health Sciences experiential education, laboratory, clinical and tutorial experiences for students
- Following the Business School Impact System (BSIS) report at efmdglobal.org/assessments/business-schools/bsis/, Goodman will act on its recommendations, which identify areas for us to apply our resources to further enhance our local and global impact.
- Faculty of Education increased student support investments including additional scholarships
- Various minors and certificates being developed in the Faculty of Humanities to increase opportunities for students
- Faculty of Social Sciences new programs: PhD in Sustainability and BA Honours in Forensic Psychology and Criminal Justice
- Faculty of Mathematics and Science continues to strengthen outreach through community partnerships and generate interest in the Faculty by sharing key messages and information through various forms of communication (social media, newsletter, etc.)

brocku.ca/academics



The strategic priority to “Build research capacity across the University,” as identified in the Institutional Strategic Plan is supported as part of the 2021-22 budget. The section below details investments to support research activity.

Research support

- Total net direct operating budget⁽¹⁾ of Research Services and the Office of the Vice-President, Research (VPR): \$3.2 million
- Highlights of some investments in the 2021-22 budget include:
 - Grant funding for various items including VPR Research Excellence for Research Initiative Awards, application support, equipment support, Indigenous research, and matching funds. As well as Chancellor’s Chair and Match of Minds grants.
 - Funding of the new Student Industrial Internship program in development
 - Funding the Cool Climate Oenology and Viticulture Institute, the Niagara Community Observatory and Lifespan Development Research Centre.

brocku.ca/research-at-brock



The library acquisition budget was increased by \$0.1 million in 2021-22. We know the Library is important to both teaching and research, and for this reason, in order to ensure Brock’s Library remains competitive with our peers, the Fiscal Framework establishes a goal of benchmarking our acquisitions on a per-student basis against our peers in the Canadian Association of Research Libraries (CARL).



Library acquisitions

- Net direct operating budget⁽¹⁾: \$5.2 million
- Strategic Investment: \$0.1 million
- Where is this budgeted: Library

brocku.ca/library

Another of the strategic priorities detailed in the Institutional Strategic Plan is to “Offer a transformational and accessible academic and university experience.” Part of this priority is to deliver high-quality programs that meet the interests and needs of students and support them to achieve their potential in life, as well as to expand Brock’s lifelong learning opportunities for our students and members of the community.

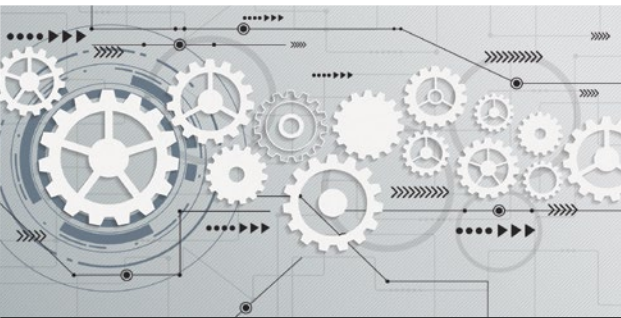
Continuing Education

- Net direct operating budget⁽¹⁾: \$0.2 million, new in 2021-22 budget
- \$1.0 million for enhancing the University’s online learning management system capacity funded through the capital plan
- FTE⁽²⁾: 1.0
- Where this is budgeted: Senior Academic and Administration Team



Engineering

- Net direct operating budget⁽¹⁾: \$0.7 million, increase of \$0.1 million vs 2020-21 budget
- Four faculty hires, for the new Engineering Department
- Where this is budgeted: Faculty of Mathematics and Science



(1) Net direct operating budget equals revenue minus expenses for 2021-22 fiscal year. These budgets do not allocate overhead costs (i.e. support services, space, etc.).
(2) FTE represents 2021-22 evaluated salaried staff and faculty full-time equivalent positions and ongoing CUPE 1295 positions (both filled and unfilled).

A strategic priority as set out in the Institutional Strategic Plan is to “Foster a culture of inclusivity, accessibility, reconciliation and decolonization.” The 2021-22 budget supports this priority in a number of ways. One of them is by continuing to support the Human Rights and Equity Services unit. This unit is a resource for the entire Brock community and provides information, assistance, education and advice on issues related to human rights harassment and discrimination.



Human Rights and Equity Services

- Net direct operating budget⁽¹⁾: \$1.2 million
- FTE⁽²⁾: 9.0

brocku.ca/human-rights

As part of Advancement and External Relations, the Department of Development and Alumni Relations supports the goal in the Institutional Strategic Plan that states “cultivating outstanding relationships with our alumni and celebrating their success.” This department is responsible for Brock’s philanthropic activity, alumni engagement and capital fundraising campaigns.

Development and Alumni Relations

- Net direct operating budget⁽¹⁾: \$1.1 million
- Five-year average annual funds raised (2016-17 to 2020-21 as of March 24, 2021) \$5.22 million
- FTE⁽²⁾: 18.0

brocku.ca/alumni



(1) Net direct operating budget equals revenue minus expenses for 2021-22 fiscal year. These budgets do not allocate overhead costs (i.e. support services, space, etc.).
(2) FTE represents 2021-22 evaluated salaried staff and faculty full-time equivalent positions and ongoing CUPE 1295 positions (both filled and unfilled).

Scholarships, bursaries and fellowships support the Institutional Strategic Plan by helping Brock become a destination of choice for students and making it possible for more to attend the University.

Scholarships, bursaries and fellowships

- Undergraduate: \$16.0 million
- Graduate: \$10.3 million
- Funding sources: \$23.8 million (90%) operating budget and \$2.5 million (10%) endowment.
- 17% increase in funding over the 2020-21 budget

brocku.ca/international/future/tuition-awards/

brocku.ca/safa/awards

brocku.ca/graduate-studies/fgs-awards



Mitigation strategies implemented

Despite the new and ongoing investments built into the 2021-22 budget, this year’s budget process was a very difficult one. Each unit throughout the University examined their budgets with unprecedented determination with the goal of identifying the maximum savings, while carefully considering the impact on student experience. Each unit made multiple small and large challenging decisions on the operations of their unit to result in the budget that is presented in this report. The following are some of the more high-level and collective mitigation items that went into developing the 2021-22 Budget:

- Delayed hiring and removal of 63.5 full time equivalent (FTE) staff positions from the 2021-22 budget as compared to the 2020-21 budget. The majority of these positions were unfilled as of the time of the budget preparation.
- Ensured the majority of travel budgets were not in excess of 50 per cent of the actual travel costs spent in 2019-20.
- Ensured the majority of marketing and advertising budgets were not in excess of the actual marketing and advertising costs spent in 2019-20.
- The part-time budgets across all the Teaching Faculties were reviewed to find efficiencies.
- Adjusted the strategic funds included in the budget from one per cent of revenue, as was established for the first time in the 2020-21 budget, down to 0.5 per cent of revenue, temporarily.
- Recognizing the proceeds from the disposition of assets to help fund the capital budget.
- Organizational review mitigation target to consider a federated model for some functions of the University as well as other organizational savings.

Continue to enhance accountability, understandability and transparency of the budget

To everyone involved in the budget development, thank you for making this budget possible. Furthermore, this year’s report continues the linkage of financial and non-financial data through a strong partnership with Financial Services and Institutional Analysis. We suspect this information will generate discussion, which is encouraged. It is anticipated that future budget reports will continue to build and add to the financial and non-financial data disclosed herein. Discussing both financial and non-financial data together will help support ongoing efforts to ensure a fiscally responsible budget while paying close attention to quality and academic outcomes. It is hoped that the efforts made throughout the development of this budget have enhanced its accountability, understandability and transparency. Feedback is always encouraged and welcomed, and can be directed to budgetreport@brocku.ca



Budget environment

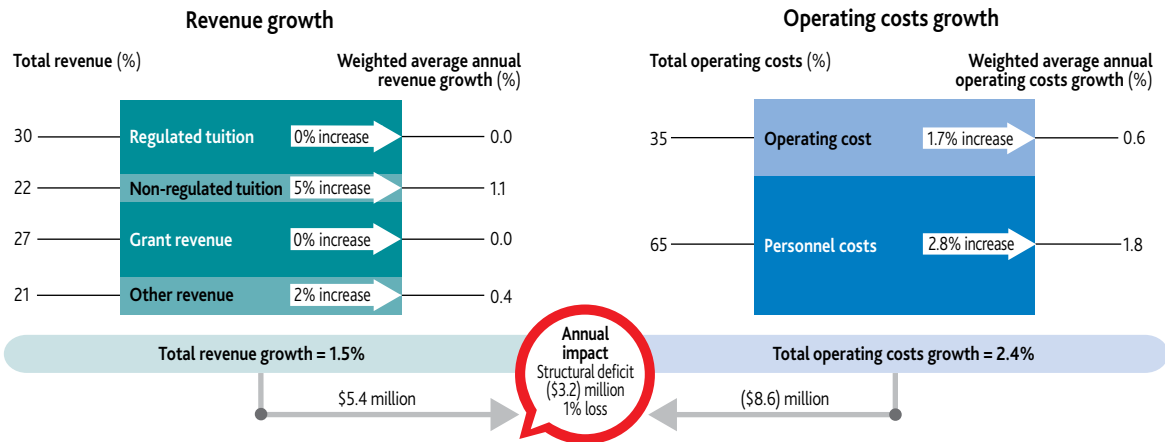
The 2021-22 budget was developed within the most fiscally challenging budget environment in Brock's history. With the onset of the global pandemic, the community rallied together for yet another round of reshaping our fiscal plans while remaining committed to our values outlined in our Institutional Strategic Plan. Following a five per cent budget reduction in 2019-20 due to government actions, Brock was faced with an unprecedented 15 per cent expected decline in revenues due to the global pandemic. Faculty and staff adapted quickly and efficiently to meet the realities of continuing our strategic priorities within public health restrictions, which is by no means a nominal achievement in light of the challenges our community faced. The demands on the University are unlimited and the resources available to meet them are not. This is a reality in normal circumstances, and certainly during a global pandemic. As we have done in past years, consultation with the University community has informed budget development, including increased frequency of virtual Town Hall's. Integrating the feedback received on the budget within our fiscal parameters and guided by the Institutional Strategic Plan, this budget plan certainly supports the academic policy of the University in progressive ways. This document outlines the many investments in our students, research, community and future trajectory. This discussion on the budget environment serves to highlight areas that significantly impact the budget development.

Fiscal Framework

The 2020-21 Fiscal Framework update (the Framework) aligned our budget planning strategy with the Institutional Strategic Plan, entitled "Brock University: Niagara Roots – Global Reach." Subsequent to these documents being established, Brock and indeed the world fell into the realities of the global pandemic.

The core financial challenge influencing the Framework's financial forecast, prior to considering the impacts of the global pandemic, is the reality under the current government's regulations that 57 per cent of the University's revenue is subject to zero per cent inflation. Regulated tuition and grants represent 30 per cent and 27 per cent respectively of the University's revenue, both fixed at zero per cent inflation. The remaining 43 per cent of revenue is sourced from ancillary and other revenues and international student tuition. Without enrolment growth, total revenue is projected to increase at 1.5 per cent. With expenses growing at 2.4 per cent annually, and with 65 per cent of expenses associated with personnel costs, most of which is tied to collective agreements, the University is faced with a budget model that must rely on increasing enrolment revenue to fund base operating expenses. This framework is highlighted in Figure 31. Strategic enrolment growth is a key ingredient of our Framework to generate additional revenues to offset the inflationary pressures on expenses. The Frameworks also aligned funding allocations with strategic priorities to ensure investments were protected in student funding, capital renewal, our people, strategic initiative and research funding.

Figure 31: Budget Framework



Enrolment

Enrolment generates the majority of our revenue; thus, it is a key assumption in our budget planning. As noted in the Framework, Brock plans for strategic enrolment growth to fund a portion of our cost increases. The implications of the global pandemic on enrolment have varied significantly across the sector. Following a record year for enrolment in 2019-20, where our degree-seeking enrolments exceeded the strategic plan levels by 438 students, Brock, like many other small to mid-sized Universities in the sector, has faced a disproportionate decline in enrolments. The global pandemic has resulted in an observed change in the competitive landscape, with larger institutions realizing a disproportionate increase in domestic student intake. Evidence of this competitive environment is the trend of historical applications and acceptances for small, medium and large institutions as outlined in Figure 32. There is a marked increase in market share capture by the larger institution group with the onset of the global pandemic. With the size of the market remaining relatively constant, medium and small institutions have had to adapt to this increased competition for students.

With much uncertainty from the enrolment environment, Brock has developed a budget plan for 2021-22 that recognizes this uncertainty while also including strategic

growth areas that will be noted in the enrolment section. Figure 33 outlines our updated enrolment plan and possible scenarios for future years. While the next few years will be fiscally challenging as we endeavour to regain enrolment growth, our community has certainly demonstrated consistently, without exception, incredible resilience to overcome our fiscal constraints.

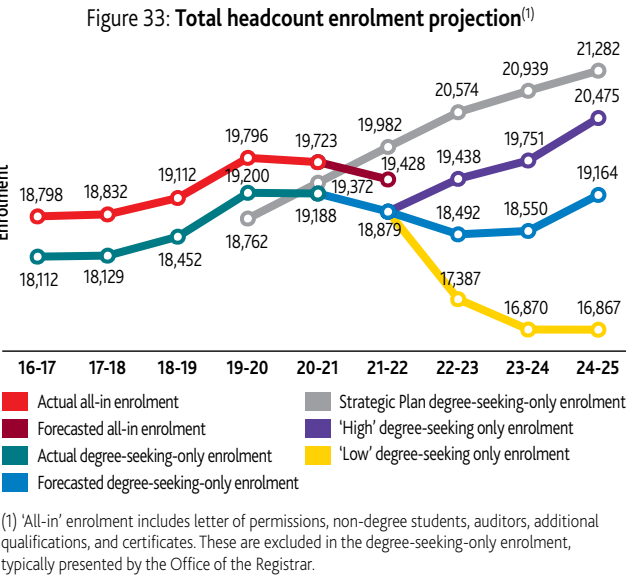
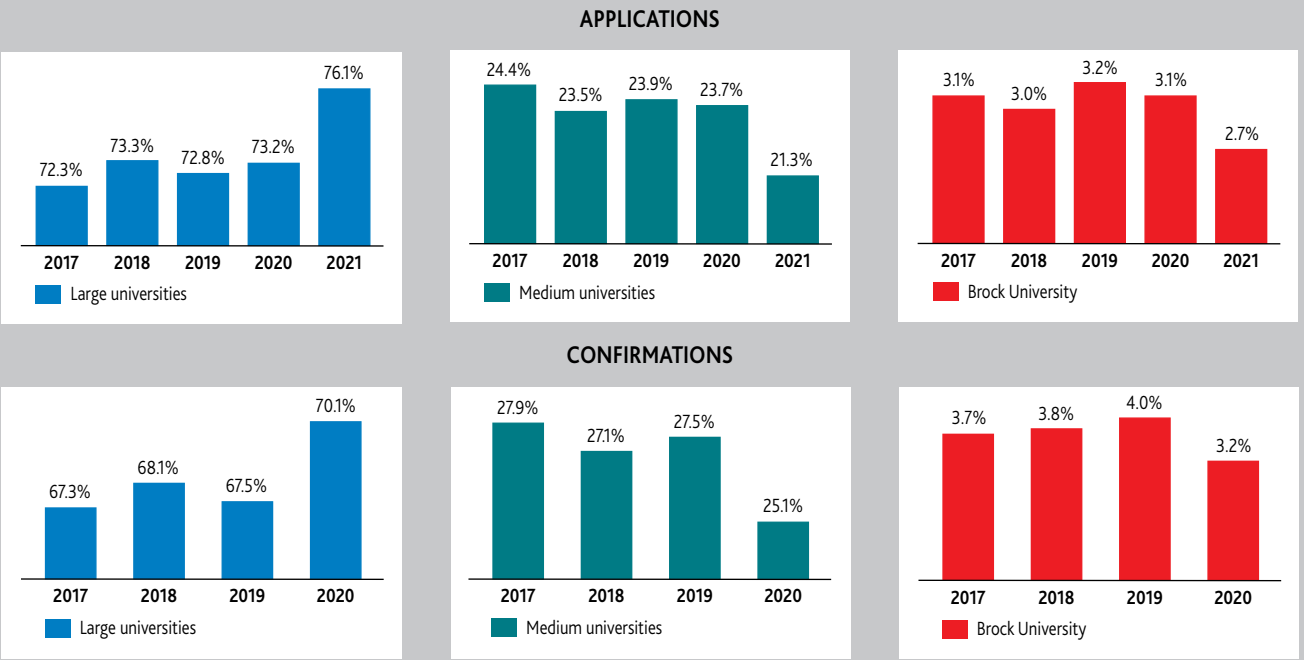


Figure 32: Applications and confirmations to Ontario universities

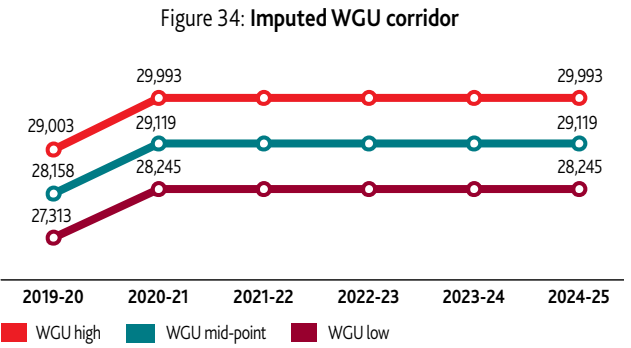


Source: Represents the proportion of all (Canadian, permanent residence and other) full-time fall entry secondary and non-secondary applications and acceptances (first-year only) to Ontario universities based on data from the Ontario Universities' Application Centre.

Government Policy

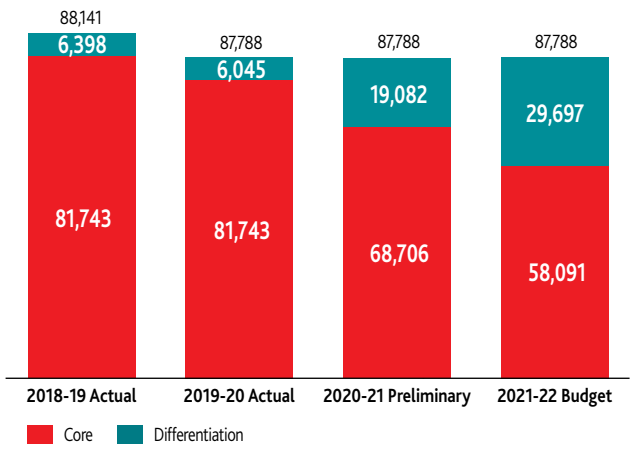
Brock continues to appreciate its strong and collaborative relationship with the Province of Ontario through the Ministry of Colleges and Universities (MCU). Despite the Province's fiscal constraint, it continues to fund important activities and projects at Brock. Over 2020-21, Brock has received more than \$90 million in operating and capital funding from the Province, which represents a little less than one third of the University's revenue base. These funds support operations, capital, such as deferred maintenance, student awards and student programs in various areas of the University including Health Services.

Further investments in Brock include a \$1.5-million enhancement to Brock's annual Facilities Renewal grant that supports deferred maintenance projects across campus. As well, on March 19, 2021, the Province established a College and University support fund of \$106.4 million, of which \$44.0 million was allocated to the university sector and \$7.9 million allocated to Brock University. Not accustomed to receiving a larger than average share of government funding, this announcement was welcome news following significant work from our Office of Government and Community Engagements team (see page 67) to secure a significant share of this grant for Brock's pandemic-related expenses and restructuring. This one-time funding will allow Brock to reconsider strategic initiatives that were delayed due to the global pandemic and assist in our recovery.



In terms of operating funding, as part of the Strategic Mandate Agreement 2020-25 (SMA3), Brock negotiated an increase to our enrolment corridor weighted grant units (WGU). Although the corridor has been increased for SMA3 (see Figure 34), core and differentiation operating grants will remain consistent in the 2021-22 budget with prior year funding levels in total. Enrolment measured by WGU must fall within the corridor which is +/- three per cent of the midpoint to maintain current core operating grant funding levels. If enrolment exceeds the ceiling, the University has an opportunity to negotiate for additional funding, and if enrolment falls below the floor, funding could be reduced by decreasing the midpoint to the lower level. A greater portion of our grants will also be allocated to the variable portion (Differentiation Envelope) see Figure 35. The Differentiation Envelope is dependent on performance and outcomes measured by 10 metrics in two government priority areas: Skills and Jobs, and Economic and Community Impact. Refer to the Grant Revenue section on page 28 of this report for more details.

Figure 35: Base Operating Grants





Financial update

At the time of writing this budget report, we are projecting, through our second trimester reporting (T2) for fiscal 2020-21, a funding surplus of \$0.86 million. The T2 reporting can be found at brocku.ca/about/university-financials/. This surplus is driven by significant mitigation strategies that resulted in personnel savings forecasted to be \$19.6 million under budget as well as operating costs and inter-fund expenses being forecasted, below budget by \$25.3 million and \$10.0 million, respectively. These savings are offset by a revenue forecast showing a shortfall of \$51.4 million less than budget. At year end, this projection will be updated to actual results in the 2020-21 Annual Report.

After a challenging year of prioritizing spending and reducing costs where possible, during the ongoing COVID-19 pandemic, we are showing a mitigation target for 2021-22 of \$3.48 million, which represents less than one per cent of the budgeted revenue.

The 2021-22 budget was established with certain key assumptions:

1. The enrolment forecast shows a decrease of 347 (2.0 per cent) undergraduate and an increase of 52 graduate (2.7 per cent) students as compared to 2020-21 actual all-in enrolment.
2. No further change in the Province's tuition policy, with domestic tuition rates held flat at 2020-21 levels.
3. Ministry of Colleges and Universities (MCU) operating grants in 2021-22 are forecasted to be consistent with the amounts expected to be received in 2020-21. The updated funding model is described in the Grant Revenue section of this report starting on page 28.



4. Inclusion of uncommitted strategic/discretionary funds of half a per cent of the budget, at \$1.79 million.
5. The assumption that we will have in-person classes resuming for the fall and winter of 2021-22 and will be at 90 per cent capacity for those classes.

Due to the mitigation target in 2021-22, the mitigation measures of fiscal 2020-21 will remain in effect. These measures will assist us in meeting our target of a year-end balanced result or better. Steps are also required to find a way to permanently eliminate the need for these mitigation measures and ensure we remain financially sustainable, where revenues naturally grow in harmony with the rate of growth in our expenditures. Any surplus at the end of the year derived from mitigation efforts will be reinvested in strategic priorities of the Institutional Strategic Plan. Added flexibility from the one-time \$7.9 million Provincial COVID-19 relief fund will also facilitate the achievement and sustainment of strategic priorities in 2021-22.



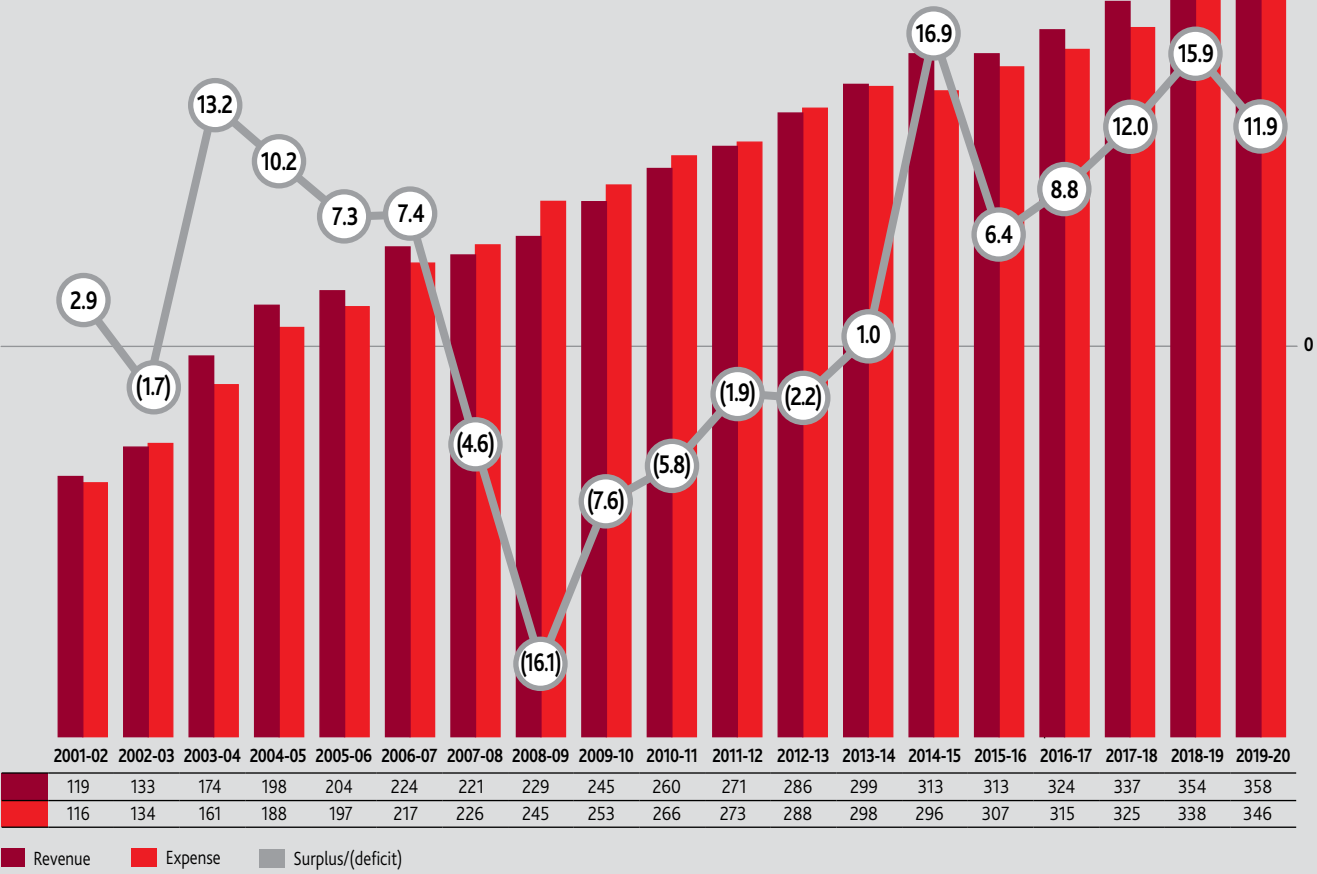


Historical timeline

In planning for the future, it can be useful to look back and ask “how did we get here?” The chart and historical timeline provided here attempts to rewind the clock and identify some key decisions with significant financial impact that have occurred since 2001-02. These key decisions have been identified on the timeline along with an undergraduate and graduate student headcount, and a faculty, professional librarian and staff headcount. The chart begins in 2001-02, as it closely coincides with when the move to a comprehensive university was proposed and endorsed. An interesting observation is that the student to faculty and librarians, and the staff to faculty and librarians ratios have not changed substantially since 2001-02.

Note: The faculty and professional librarians headcount figures accumulated represent roster data (i.e. all employees holding a faculty position in the academic year). The staff headcount figures are from Human Resources and represent headcount as of October each year.

Figure 36: Historical audited financial results (\$ millions)



Note: The figures were obtained from the audited financial statements of Brock University, which were prepared in accordance with the Canadian generally accepted accounting principles for not-for-profit organizations (2001-02 to 2010-11) and in accordance with Canadian accounting standards for not-for-profit organizations (2011-12 to 2019-20).

Space considerations

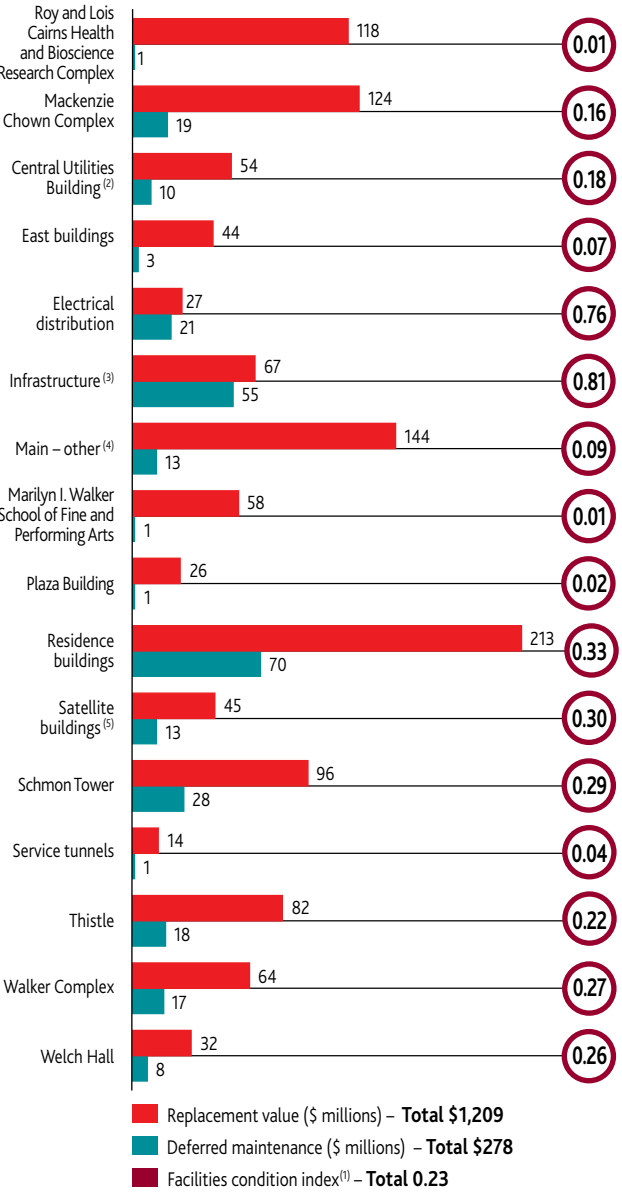
The following charts present two different ways of examining space at the University. Figure 38 details the space usage by category as of 2019, which was prepared for the Council of Ontario Universities’ Survey of Physical Facilities, as well as an updated estimate for 2020. Only 68 per cent of the University’s space is assignable to specific functions, while 32 per cent is non-assignable, meaning it relates to items such as utility plants, corridors and hallways. Figure 39 details the deferred maintenance backlog by asset type and compares this to the replacement value of those assets. This information was obtained from the condition assessment performed by VFA Inc. (through Council of Ontario Universities) in May 2021, which determined Brock has \$278 million in deferred maintenance requirements that have accumulated over a number of years. In addition, the chart details the Facility Condition Index (FCI) (deferred maintenance divided by the current replacement value), which determines the relative condition of the asset. The lower the FCI, the better the condition of the asset. For example, MIWSFPA has a low FCI, while buildings with higher FCIs are generally older, such as the Schmon Tower and the Walker Complex. Brock’s overall FCI is 0.23, while our goal is to maintain a FCI of 0.18.

Figure 38: Space usage

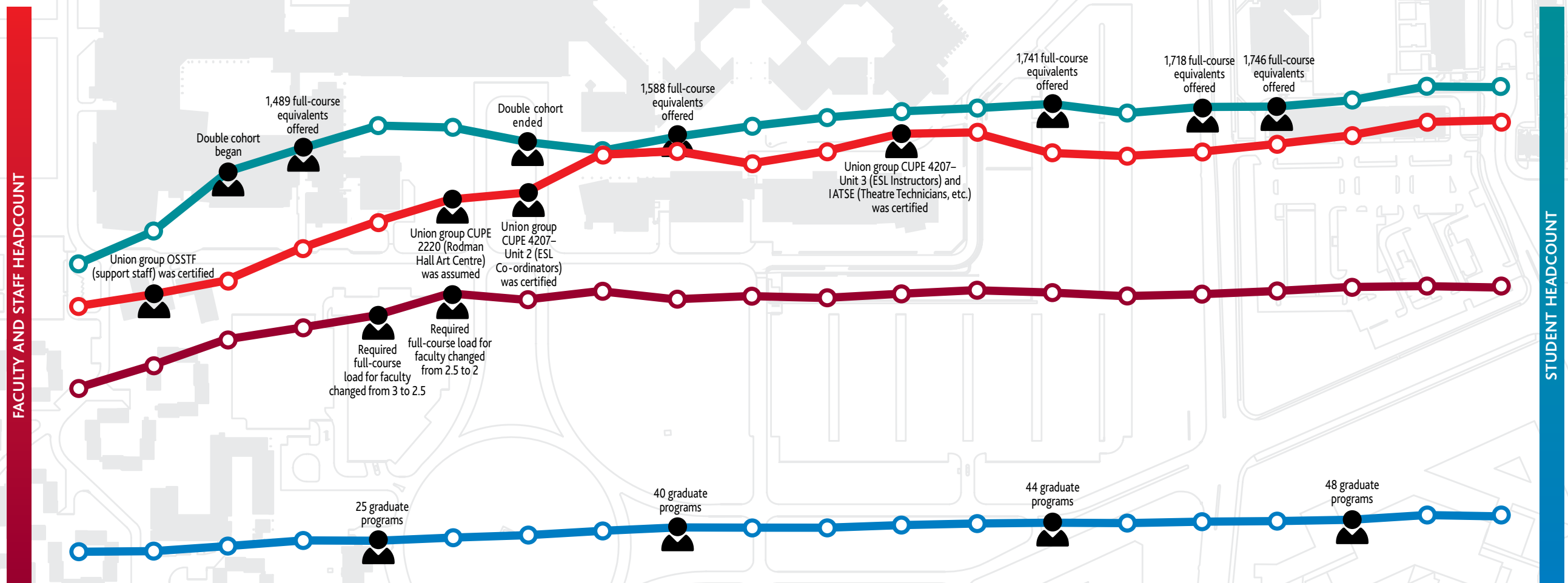
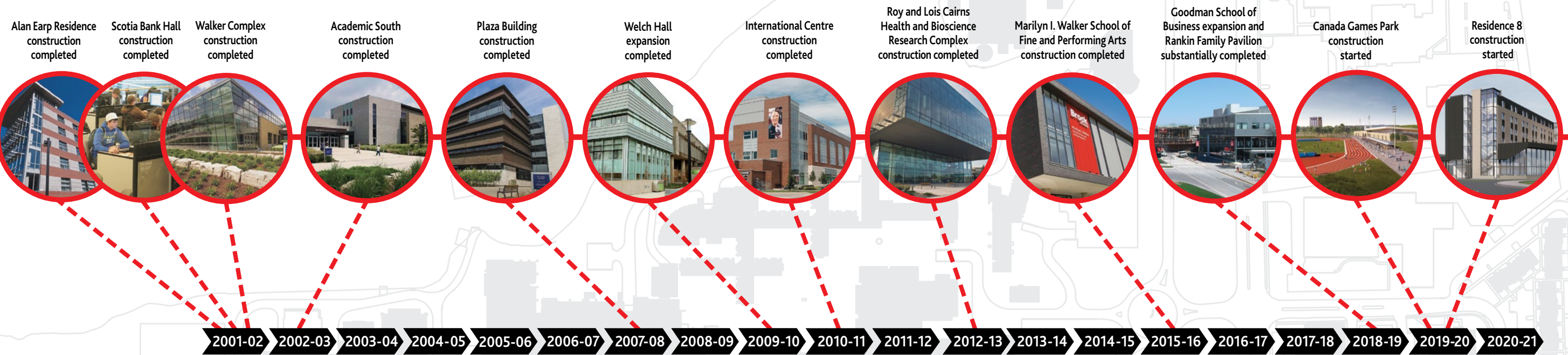
| Category | Estimate 2020 ⁽¹⁾ | | Actual 2019 ⁽¹⁾ | |
|---|------------------------------|------|----------------------------|------|
| | Metres ² | % | Metres ² | % |
| Classroom facilities | 13,659 | 6% | 13,544 | 6% |
| Laboratories – undergraduate | 10,814 | 5% | 10,743 | 5% |
| Research laboratory space | 12,353 | 5% | 12,280 | 6% |
| Academic departmental office and related | 19,349 | 9% | 19,334 | 9% |
| Library facilities and library study space | 7,274 | 3% | 7,311 | 3% |
| Athletic/recreation space | 10,128 | 4% | 9,112 | 4% |
| Food service | 4,906 | 2% | 4,931 | 2% |
| Bookstore and other merchandising facilities | 1,105 | 1% | 1,105 | 0% |
| Plant maintenance | 2,142 | 1% | 2,583 | 1% |
| Central administrative office and related | 9,273 | 4% | 9,184 | 4% |
| Non-library study space | 3,830 | 2% | 3,901 | 2% |
| Central services | 2,415 | 1% | 2,411 | 1% |
| Health service facilities | 569 | 0% | 555 | 0% |
| Common use and student activity space | 1,446 | 1% | 1,446 | 1% |
| Assembly and exhibition facilities | 2,583 | 1% | 2,583 | 1% |
| Residential space | 49,691 | 22% | 49,424 | 22% |
| Animal space | 169 | 0% | 169 | 0% |
| Other University facilities | 2,957 | 1% | 3,336 | 1% |
| Health science clinical facilities | 792 | 0% | 792 | 0% |
| Net non-assignable square metres (NNASM) ⁽²⁾ | 72,785 | 32% | 72,741 | 32% |
| Total | 228,240 | 100% | 227,485 | 100% |

(1) The 2019 data was prepared for submission to the Council of Ontario Universities Triennial report that takes place every three years. The data is as of Nov. 1, 2019. The estimate for 2020 was updated after the original submission as of March 1, 2021 and is included as an updated comparison to the 2019 data.
(2) NNASM includes items such as central utilities plants, corridors, stairwells, elevators, service tunnels and parking structures.

Figure 39: Deferred maintenance 2021



Source: VFA Asset List Report as of March 2021.
(1) Facilities Condition Index (FCI): Represents deferred maintenance backlog divided by replacement value.
(2) Central Utilities Building: Mainly relates to the Cogeneration Facility and also includes Facilities Management offices.
(3) Infrastructure: Includes many of the non-building assets, such as parking lots, storm sewers and roadways.
(4) Main – other: All buildings on the main campus that are not specifically identified.
(5) Satellite buildings: Includes Brock Research and Innovation Centre, Hamilton campus and Rodman Hall Art Centre.



| | | | | | | | | | | | | | | | | | | | | |
|---|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| Faculty and librarians ⁽¹⁾ | 399 | 449 | 507 | 533 | 560 | 609 | 595 | 614 | 596 | 603 | 599 | 608 | 616 | 611 | 603 | 607 | 614 | 623 | 625 | 622 |
| Ongoing staff ⁽¹⁾ | 580 | 606 | 637 | 708 | 766 | 816 | 831 | 915 | 923 | 895 | 922 | 961 | 964 | 919 | 912 | 921 | 938 | 957 | 987 | 991 |
| Staff to faculty and librarians ratio | 1.5 | 1.3 | 1.3 | 1.3 | 1.4 | 1.3 | 1.4 | 1.5 | 1.5 | 1.5 | 1.5 | 1.6 | 1.6 | 1.5 | 1.5 | 1.5 | 1.5 | 1.5 | 1.6 | 1.6 |
| Graduate headcount ⁽²⁾ | 647 | 671 | 858 | 1,065 | 1,053 | 1,169 | 1,259 | 1,419 | 1,544 | 1,536 | 1,534 | 1,630 | 1,689 | 1,718 | 1,703 | 1,756 | 1,777 | 1,826 | 2,007 | 1,951 |
| Undergraduate headcount ⁽²⁾ | 11,269 | 12,458 | 14,669 | 15,532 | 16,356 | 16,284 | 15,747 | 15,431 | 15,949 | 16,341 | 16,656 | 16,882 | 16,999 | 17,154 | 16,813 | 17,042 | 17,055 | 17,286 | 17,789 | 17,772 |
| Student to faculty and librarians ratio | 30 | 29 | 31 | 31 | 31 | 29 | 29 | 27 | 29 | 30 | 30 | 30 | 30 | 31 | 31 | 31 | 31 | 31 | 32 | 32 |

(1) Faculty and professional librarians headcount figures represent all employees holding a faculty position in the academic year. Staff headcount figures represent headcounts as of October of each year.

(2) Figures represent the number of students in each Faculty of major on Nov. 1 of each academic year (as per PFIS-USER submissions). In addition, figures for 2014-15 to 2020-21 also include the number of new-entry students in programs having a Winter Term start date (MAcc, Tech BEd, TCTD, MPCE, MTSI; as per PFIS-USER Feb. 1).



David Sharron, Head of Archives and Special Collections, (left) and Edie Williams, Special Collections and Archives Assistant, have readied the space to welcome back the Brock community.

Pullout 2/iv

Funding budget

The funding budget is used to communicate the revenue targets and expense approvals that support the teaching, research, scholarly, creative and service activities of the University. It fundamentally tracks where cash has been allocated. Figure 40 details the funding budget for 2021-22 in comparison to the 2020-21 budget and 2019-20 actuals. Some reclassifications were made to the 2020-21 budget for comparison purposes when the overall funding budget was not impacted. See Appendix B for a reconciliation of these reclassifications.

The 2021-22 budget includes a mitigation target of \$3.48 million comprising of \$1.0 million to be found through organizational review savings and \$2.48 million to be found through in-year savings. These mitigation targets compare to the mitigation target of \$2.65 million as part of the 2020-21 budget.

Figure 40

| (\$000s) | 2021-22 Budget | 2020-21 Budget | 2019-20 Actual |
|-------------------------------|------------------|------------------|------------------|
| Revenue | | | |
| Student fees | 196,563 | 200,202 | 185,078 |
| Grant revenue | 97,612 | 97,288 | 96,788 |
| Internal chargebacks | 9,044 | 8,621 | 8,484 |
| Inter-fund revenue | 6,838 | 7,042 | 4,920 |
| Other revenue | 48,410 | 54,899 | 51,707 |
| Total revenues | 358,467 | 368,052 | 346,977 |
| Operating costs | | | |
| Personnel costs | (233,001) | (238,613) | (220,419) |
| Inter-fund expense | (26,610) | (25,773) | (25,900) |
| Other operating costs | (102,335) | (106,313) | (93,000) |
| Total operating costs | (361,946) | (370,699) | (339,319) |
| Organizational review savings | 1,000 | | |
| Mitigation target | 2,479 | 2,647 | |
| Discretionary appropriations | | | (7,650) |
| Funding surplus | - | - | 8 |

Revenue assumptions

Student fees

Student fees include both tuition and fee revenue, and represent 55 per cent of total revenue (54 per cent in 2020-21). Student fees are budgeted to be \$196.56 million for 2021-22, detailed in Figure 41, which represents a \$3.64 million decrease as compared to the 2020-21 budget.

Figure 41

| (\$000s) | 2021-22 Budget | 2020-21 Budget | 2019-20 Actual |
|---------------------------|----------------|----------------|----------------|
| Tuition | 186,039 | 189,383 | 175,866 |
| Fee revenue | 10,524 | 10,819 | 9,212 |
| Total student fees | 196,563 | 200,202 | 185,078 |

Tuition revenue

Tuition revenue, defined as a fee charged for educational instruction, is budgeted to be \$186.04 million, \$3.34 million lower than the 2020-21 budget. This decrease versus the 2020-21 budget is mainly due to enrolment decreases as a result of the COVID-19 pandemic as compared to enrolment forecasts prior to the pandemic. However, the 2021-22 budget represents an increase of \$10.17 million over the 2019-20 actual results. It is also important to note that versus the tuition revenue forecasted for 2020-21 as of trimester two, the 2021-22 budget represents an increase of \$7.29 million.

Figure 42 on the following page details 2021-22 tuition by Faculty of major, segregated by graduate/undergraduate and domestic/international as compared to the 2020-21 budget and 2019-20 actuals. Tuition revenue of \$183.13 million is budgeted in the University Global responsibility centre, \$1.67 million in the Faculty of Education (i.e. continuing teacher education and adult education), and the remaining \$1.24 million is reported in Brock International (i.e. intensive and short-term English language programs). Total domestic tuition is budgeted to be \$106.74 million, which is \$4.33 million less than the 2020-21 budget. Total international tuition is budgeted to be \$76.40 million, which is \$4.21 million more than the 2021-22 budget. It's worth noting that total domestic and international tuition is budgeted to be \$7.12 million more than the 2020-21 trimester two forecast. Intensive and short-term English language program revenue is budgeted to be \$1.24 million, which is \$3.18 million less than the 2020-21 budget. The large decline is due to the increased restrictions on international students entering Canada, as a result of the pandemic. Continuing Teacher Education and Adult Education constitute the remaining types of tuition revenue. Revenue is budgeted to be \$0.23 million higher than the 2020-21 budget and \$0.29 million less than the 2020-21 budget, respectively.

Figure 42

| (\$000s) | 2021-22 Budget | 2020-21 Budget | 2019-20 Actual |
|--|-------------------|-------------------|-------------------|
| Tuition revenue⁽¹⁾ | | | |
| Undergraduate – domestic | | | |
| Faculty of Applied Health Sciences | 23,660 | 23,526 | 23,322 |
| Goodman School of Business | 17,710 | 20,029 | 19,718 |
| Faculty of Education | 7,833 | 7,367 | 6,451 |
| Faculty of Humanities | 10,352 | 10,234 | 10,177 |
| Faculty of Mathematics and Science | 12,274 | 13,281 | 12,371 |
| Faculty of Social Sciences | 26,234 | 27,518 | 27,494 |
| Other ⁽²⁾ | 226 | 199 | 157 |
| Total undergraduate – domestic | 98,289 | 102,154 | 99,690 |
| Graduate – domestic | | | |
| Faculty of Applied Health Sciences | 2,006 | 2,076 | 1,823 |
| Goodman School of Business | 1,848 | 1,747 | 1,154 |
| Faculty of Education | 1,215 | 1,317 | 1,213 |
| Faculty of Humanities | 354 | 443 | 375 |
| Faculty of Mathematics and Science | 555 | 650 | 765 |
| Faculty of Social Sciences | 2,472 | 2,677 | 2,754 |
| Total graduate – domestic | 8,450 | 8,910 | 8,084 |
| Total domestic | 106,739 | 111,064 | 107,774 |
| Undergraduate – international | | | |
| Faculty of Applied Health Sciences | 4,583 | 4,149 | 3,588 |
| Goodman School of Business | 18,871 | 14,986 | 14,220 |
| Faculty of Education | 641 | 606 | 420 |
| Faculty of Humanities | 2,140 | 2,048 | 1,633 |
| Faculty of Mathematics and Science | 12,879 | 11,435 | 9,417 |
| Faculty of Social Sciences | 18,230 | 17,537 | 14,363 |
| Other ⁽²⁾ | 34 | 13 | 64 |
| Total undergraduate – international | 57,378 | 50,774 | 43,705 |
| Graduate – international | | | |
| Faculty of Applied Health Sciences | 270 | 198 | 239 |
| Goodman School of Business | 13,371 | 15,911 | 14,040 |
| Faculty of Education | 2,521 | 2,017 | 1,761 |
| Faculty of Humanities | 245 | 225 | 196 |
| Faculty of Mathematics and Science | 1,766 | 1,854 | 1,575 |
| Faculty of Social Sciences | 844 | 1,203 | 753 |
| Total graduate – international | 19,017 | 21,408 | 18,564 |
| Total international | 76,395 | 72,182 | 62,269 |
| Total undergraduate and graduate tuition | 183,134 | 183,246 | 170,043 |
| Continuing Teacher Education – Additional Qualifications (AQ) | 943 | 711 | 653 |
| Adult Education | 722 | 1,011 | 744 |
| Intensive and Short-term English Language Programs (IELP & SELP) | 1,240 | 4,415 | 4,426 |
| Total Tuition Revenue | 186,039 | 189,383 | 175,866 |

(1) Figures based on Faculty of major.
(2) Includes letter of permission, non-degree students and auditors.

Note: although Figure 42 details global tuition by Faculty of major, the revenue and expense allocation model explained in the ‘Revenue and expense allocation model’ section of this report has been adopted and records tuition based on where students take their courses (i.e. teaching Faculty).

For the purposes of the 2021-22 budget, all international student program (ISP) tuition is budgeted in University Global, whereas in prior years these programs were budgeted in their respective Faculties. This change was implemented to generate efficiencies through automation of billing and accounting and the ISP revenue, like all tuition, is allocated back to teaching Faculties in the Revenue and Expense allocation model. While ISP tuition is included as part of Figure 42, Figure 43 details the ISP tuition revenue by program type. Overall, ISPs are budgeted to generate \$15.33 million of revenue, a decrease of \$1.99 million versus the 2020-21 budget. This decrease is mainly driven by lower enrolment offset by tuition rate increases. The Goodman School of Business’s PMPC program and the Faculty of Education’s MEd program are budgeting small revenue increases over the 2020-21 budget. All other ISP programs are budgeting for tuition decreases over the 2020-21 budget with the largest decrease in the Goodman School of Business’ IMBA program. It is also important to note that as compared to the 2020-21 trimester two forecast, ISP tuition revenue is budgeted to be \$3.46 million higher in 2021-22.

The following page reconciles the overall decrease in tuition compared to the 2020-21 budget with two main factors – enrolment and rate. The centrally-managed enrolment projection model is described in the ‘Enrolment forecasting’ section of this report starting on page 25. These projections resulted in all-in undergraduate enrolment forecasted to decrease 2.0 per cent over 2020-21 actual enrolment and graduate enrolment increasing at 2.7 per cent.

Domestic tuition fees remained consistent with 2020-21 as regulated by the Ministry of Colleges and Universities (MCU); therefore, all the tuition revenue growth resulting from tuition rate increases were directly related to international tuition rates. International tuition rates, including ISP programs, increased by 5.0 per cent over 2020-21, with graduate research program rates held flat since 2018-19. For an explanation of the tuition fee policies for both government-funded programs and non-government-funded programs as well as the approved tuition fee increases for 2021-22, see Appendix D.

Figure 43

| (\$000s) | 2021-22 Budget | 2020-21 Budget | 2019-20 Actual |
|---|-------------------|-------------------|-------------------|
| International student programs (ISP)s | | | |
| Professional Master's Preparation Certificate (Business) (PMPC) | 689 | 563 | 601 |
| International Master of Business Administration (IMBA) | 10,314 | 12,318 | 10,598 |
| International Master of Professional Accountancy (IMPAcc) | 1,673 | 1,826 | 1,404 |
| Master's Preparation Certificate in Education (MPCE) | 481 | 485 | 297 |
| International Master of Education (MEd) | 1,938 | 1,802 | 1,592 |
| International Master of Science in Materials Physics (MSc) | 231 | 317 | 298 |
| Total International Student Programs (ISP)s | 15,326 | 17,311 | 14,790 |

Tuition year-over-year reconciliation

2020-21 BUDGET

\$189.4 million

- (\$10.7) million – 2020-21 Budget to 2020-21 Actual (Note: actual tuition was not yet finalized at the time of writing)
- \$3.1 million – Rate impact based on approved international rates
- \$4.2 million – Enrolment impact ((\$1.6) million domestic, \$5.7 million international and \$0.1 million Intensive and Short-term English as a Second Language)

2021-22 BUDGET

\$186.0 million

Enrolment forecasting

The process for budgeting tuition revenue consists of two key considerations – student enrolment and tuition rates. Forecasting student enrolment differs for undergraduate and graduate students, as such, the following section describes each method.

Enrolment projections – undergraduate

There are two key assumptions in projecting undergraduate enrolment: intake targets for Year 1 and the retention behaviour of current students. For intake purposes, students are classified on the basis of their admission status. Based on observation, each group behaves differently in terms of their retention status: (1) domestic students directly from secondary school, (2) domestic students not directly from secondary school and (3) international students. Figure 44 displays the undergraduate Year 1 (full-time) intake headcount projections for 2021-22 as compared to prior years.

Figure 44: Year 1 intake headcount (undergraduate)

| | 2016-17 Actual | 2017-18 Actual | 2018-19 Actual | 2019-20 Actual | 2020-21 Actual | 2021-22 Forecast |
|--|-------------------|-------------------|-------------------|-------------------|-------------------|---------------------|
| International students | 240 | 243 | 383 | 465 | 379 | 388 |
| Domestic students not directly from secondary school | 660 | 518 | 586 | 578 | 523 | 563 |
| Domestic students directly from secondary school | 2,689 | 2,938 | 2,974 | 3,263 | 2,501 | 2,690 |
| Total | 3,589 | 3,699 | 3,943 | 4,306 | 3,403 | 3,641 |

Legend:
■ International students
■ Domestic students not directly from secondary school
■ Domestic students directly from secondary school

Source: Actual values accessed from PowerBI Admissions on March 12, 2021. Values may differ from the 2020-21 Budget Report as PowerBI is a fluid data source. Intake targets are sourced from Brock's Strategic Enrolment Planning tool.

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Brock's Enrolment Planning Management (EPM) tool establishes the intake targets through collaboration and consultation with units across the University, including the Faculties. For the purposes of the 2021-22 budget, Year 1 intake is projected to see an increase of seven per cent over 2020-21 actuals or 15 per cent lower than 2019-20 actuals. Year 1 intake is dependent on applications received. Figure 45 details Brock's undergraduate applications directly from secondary school. Although applications are lower than in 2020-21, the University has made a conscious shift in the timing of confirmations supported by an early conversion strategy. Undergraduate confirmations are up 37.8 per cent compared to the same time last year (as of April 12, 2021). Typically, conversion activities include March Break tours and the Spring Open House, both of which have been cancelled this year and last due to the COVID-19 pandemic. As a result, the University has operationalized a fully virtual recruitment and conversion strategy. This included an integrated marketing and communications plan with new strategies (geo-targeting, influencer campaigns, etc.) as well as new platforms such as TikTok, SnapChat, Podcasts, Spotify, and the implementation of a student-applicant chat platform UniBuddy on brocku.ca/discover. Open House programming was reimagined as the month-long Choose Brock Online Experience Series throughout March with more than 155 virtual events including live virtual tours, information sessions, webinars and Q&A Sessions.

Figure 45: Domestic applications directly from secondary school

| Faculty | 2021-22 | 2020-21 | % Chg |
|-----------------------------------|---------|---------|--------|
| Applied Health Sciences | 3,977 | 4,269 | -6.8% |
| Goodman School of Business | 2,485 | 2,436 | 2.0% |
| Humanities | 1,473 | 1,631 | -9.7% |
| Mathematics and Science | 2,118 | 2,310 | -8.3% |
| Social Sciences | 3,996 | 4,479 | -10.8% |
| Total applications | 14,049 | 15,125 | -7.1% |
| Offer rate (offers/applications) | 75% | | |
| Yield rate (registrations/offers) | 24% | | |
| Resulting intake | 2,665 | | |

Source: Data was extracted from the PowerBI application details as of March 12, 2021. Figures may differ from prior year as Power BI is a fluid data source.

The Year 1 intake figures are then combined with retention and progression rates, as well as movement to and from full-time and part-time status (retention behaviour), to determine a total returning undergraduate headcount. This retention behaviour is determined by reviewing historical enrolment patterns. As an example, Figure 46 shows the return or retention rates of students who entered the University directly from secondary school in 2019 into the 2020-21 year. Note: retention rates by Faculty are detailed in Figure 22 on the 'The Big Picture' pullout.

Figure 46

| 2019-20 degree-seeking, first-time, first-year entry cohort | | |
|---|------------|------------|
| | # students | % students |
| Entered in 2019 as Year 1 | 3,613 | |
| Activity in 2020-21 | | |
| Returned full-time as Year 1 | 765 | 21% |
| Returned full-time as Year 2 | 2,285 | 63% |
| Returned as part-time Year 1 | 83 | 2% |
| Returned as part-time Year 2 | 35 | 1% |
| Not registered | 445 | 13% |
| Total | 3,613 | 100% |

Source: Nov. 1 PFIS-USER submissions for both 2019 and 2020, and the 2020 academic year Consortium for Student Retention Data Exchange (CSRDE) submission.

After these considerations, for the purposes of the 2021-22 budget, total undergraduate all-in headcount is forecasted to decrease by 347 students or 2.0 per cent as compared to 2020-21 actual headcount, as shown in Figure 47.

Figure 47: Undergraduate all-in headcount

| Faculty | 2021-22 Budget | 2020-21 Actual | Change | % Change |
|------------------------------------|----------------|----------------|--------|----------|
| Faculty of Applied Health Sciences | 3,995 | 4,074 | (79) | (1.9%) |
| Goodman School of Business | 2,723 | 2,770 | (47) | (1.7%) |
| Faculty of Education | 1,682 | 1,672 | 10 | 0.6% |
| Faculty of Humanities | 1,820 | 1,819 | 1 | 0.1% |
| Faculty of Mathematics and Science | 2,231 | 2,280 | (49) | (2.1%) |
| Faculty of Social Sciences | 4,874 | 5,058 | (184) | (3.6%) |
| No Faculty | 100 | 99 | 1 | 1.0% |
| Total | 17,425 | 17,772 | (347) | (2.0%) |

Source: Figures represent the number of students in each Faculty of major on Nov. 1 of each academic year (as per PFIS-USER submissions). In addition, figures also include new-entry students in programs having a Winter Term start date (Tech BEd, TCTD, MPCE as per PFIS-USER Feb. 1).

Once the total forecasted headcount is determined, it is then translated into full-time equivalents (FTEs) based on historical full-time/part-time student enrolment patterns, which are then combined with the tuition rates to calculate tuition.

Enrolment projections – graduate

Graduate enrolment projections are produced with intake targets from the Faculty of Graduate Studies, and then combined with historic progression, retention and graduation rates of continuing graduate students. For the purpose of the 2021-22 budget, overall graduate enrolment is forecast to experience an increase of 52 students or 2.7 per cent over actual 2020-21 headcount enrolment. As shown in Figure 48, the largest growth is seen in the Faculty of Education, with 70 additional graduate students forecast. Increased enrolment is also seen in the Goodman School of Business, the Faculty of Humanities and the Faculty of Mathematics and Science forecasting an increase of 26, four and eight graduate students, respectively, over 2020-21 actual headcount enrolment. These increases are offset by decreased enrolment in the Faculty of Applied Health Sciences and the Faculty of Social Sciences of 40 and 16 graduate students, respectively. As of March 31, 2021, the number of applications are 7.6 per cent higher than this same date last year, with the number of offers made up 47.69 per cent and confirmations more than 118.84 per cent higher.

Figure 48: Graduate all-in headcount

| Faculty | 2021-22 Budget | 2020-21 Actual | Change | % Change |
|------------------------------------|----------------|----------------|--------|----------|
| Faculty of Applied Health Sciences | 298 | 338 | (40) | (11.8%) |
| Goodman School of Business | 671 | 645 | 26 | 4.0% |
| Faculty of Education | 318 | 248 | 70 | 28.2% |
| Faculty of Humanities | 70 | 66 | 4 | 6.1% |
| Faculty of Mathematics and Science | 177 | 169 | 8 | 4.7% |
| Faculty of Social Sciences | 469 | 485 | (16) | (3.3%) |
| Total | 2,003 | 1,951 | 52 | 2.7% |

Source: Figures represent the number of students in each Faculty of major on Nov. 1 of each academic year (as per PFIS-USER submissions). In addition, figures also include new-entry students in programs having a Winter Term start date (MAcc, MTSI as per PFIS-USER Feb. 1)

Fee revenue

Fee revenue is budgeted to be \$10.52 million, which is \$0.30 million lower than the 2020-21 budget. Student fee revenue includes both ancillary fees and other student fees.

Ancillary fees are established by student referendum, according to the ancillary fee protocol, and agreed to with the Brock University Students' Union (BUSU) and Graduate Students' Association (GSA). Some existing fees can increase automatically (i.e. either each year or after the Consumer Price Index has accumulated to five per cent since the last fee increase). Ancillary fees are all



assessed and collected by the University, and are either administered by the University, BUSU or the GSA. Note: only the University-administered ancillary fees are included as part of the funding budget. The setting of ancillary and administrative fees was delegated to the President and Vice-President, Administration at the Dec. 1, 2016 Board of Trustees meeting.

- University-administered ancillary fees are budgeted to be \$6.55 million (\$6.11 million in 2020-21). University administered ancillary fees include the following:
- Undergraduate student life fee of \$1.88 million (\$1.89 million in 2020-21), of which \$1.37 million is reported as part of Brock Sports and Recreation and \$0.51 million in Student Wellness and Accessibility.
 - Undergraduate athletic, intramural and recreational program fee (separate from the student life fee) of \$1.63 million (\$1.58 million in 2020-21), which is reported in Brock Sports and Recreation.
 - Zone expansion fee of \$1.47 million; with \$1.39 million undergraduate and \$0.07 million graduate, which is reported in the Financing unit. This fee will be used as funding to support the Zone expansion and was expected to be introduced in fall 2020; however, the fee was delayed due to the global pandemic.
 - Health services fee of \$0.52 million (\$0.49 million in 2020-21); with \$0.46 million undergraduate and \$0.06 million graduate, reported in Student Wellness and Accessibility.
 - Recreation facilities fee of \$0.22 million (\$0.22 million in 2020-21); with \$0.20 million undergraduate and \$0.02 graduate, reported in Brock Sports and Recreation.
 - Undergraduate sexual violence and support fee of \$0.23 million (\$0.24 million in 2020-21), which is reported in Human Rights and Equity Services.



- Undergraduate Student Justice Centre fee of \$0.23 million, which is reported in Human Rights and Equity Services. This is a new University-administered fee in 2021-22.
- Ombuds levy of \$0.12 million (\$0.11 million 2020-21), with \$0.11 undergraduate and \$0.01 graduate, which is reported in Human Rights and Equity Services.
- Graduate Zone Fitness Centre fee of \$0.12 million (\$0.12 million in 2020-21), which is reported in Brock Sports and Recreation.
- Graduate athletics fee of \$0.07 million (\$0.07 million in 2020-21), which is reported in Brock Sports and Recreation.
- Graduate students' mental health and wellness fee of \$0.06 million (\$0.04 million in 2020-21), which is reported in Student Wellness and Accessibility

It should be noted that in 2020-21 after the budget had been developed, as a result of the Brock University campuses being effectively closed, most athletic and recreation ancillary fees were reduced or waived for students.

Other student fees of \$3.97 million (\$4.71 million in 2020-21) are included as part of fee revenue in the 2021-22 budget. Other student fees include the International Student Recovery Fee, which was introduced by the MCU in 2013-14 as a reduction in the Core Operating Grant by \$750 per international student. Starting in 2015-16, this fee is charged to international students and results in \$1.75 million (\$1.68 million in 2020-21) of revenue in 2021-22. This fee is directly offset by a reduction in the MCU Operating Grants and is reported as part of the University Global responsibility centre.

Also included in other student fees are program-specific fees charged by the program in which a student is enrolled. Included in this figure are \$1.85 million (\$1.85 million in



2020-21) of co-op fees (reported in Co-op Career and Experiential Education), \$0.11 million (\$0.90 million in 2020-21) of ESL ancillary fees for international students (reported in Brock International) and \$0.25 million (\$0.29 million in 2020-21) related to the Business English and Skill Transition fee for International Student Program participants in the Goodman School of Business.

Grant revenue

Grant revenue, as reported in the 2021-22 Budget Report, includes Ministry of Colleges and Universities (MCU) operating grants and other operating and specific purpose grants. Grant revenue represents 27 per cent of total revenue (26 per cent in 2020-21 budget), and is budgeted to be \$97.6 million for 2021-22, which is detailed in Figure 49. Grant revenue increased \$0.3 million compared to the 2020-21 budget and \$0.8 million compared to actual 2019-20.

Figure 49

| (\$000s) | 2021-22 Budget | 2020-21 Budget | 2019-20 Actual |
|--|----------------|----------------|----------------|
| MCU Operating grants | | | |
| Core Operating Grant | 58,091 | 70,076 | 81,743 |
| Differentiation Envelope (Performance/ Outcomes-based Funding Grant) | 29,697 | 18,925 | 6,045 |
| Special Purpose Operating Grant Envelope | 2,975 | 2,969 | 3,209 |
| International Student Recovery | (1,749) | (1,844) | (1,705) |
| Total MCU operating grants | 89,014 | 90,126 | 89,292 |
| Other MCU and specific purpose grants | 8,598 | 7,162 | 7,496 |
| Total grant revenue | 97,612 | 97,288 | 96,788 |

Ministry of Colleges and Universities (MCU) Operating grants

MCU operating grants include the Core Operating Grant (COG), the Differentiation Envelope and the Special Purpose Operating Grant Envelope, offset by the International Student Recovery, all of which are MCU-funded. Prior-year grants have been summarized consistently for comparison purposes.

In 2019, the MCU announced that performance/outcomes-based funding would be implemented starting in 2020-21 as part of the Strategic Mandate Agreements 2020-25 (SMA3) process. The SMA3 links 10 metrics (nine system-wide and one institution-specific) to performance/outcomes-based funding through two priority areas – skills and job outcomes and economic and community impact, as follows:

- Skills and job outcomes:
 - Graduate employment earnings
 - Experiential learning
 - Skills and competencies
 - Graduate employment
 - Institutional strength/focus
 - Graduation rate
- Economic and community impact
 - Research funding and capacity (Tri-agency funding)
 - Innovation: research funding from private sector sources
 - Community/local impact
 - Economic impact: Co-op, Nursing and Teacher Education practicum student placements in Niagara (institution-specific)

This updated funding model includes tying a larger portion of funding to metric performance, through the Differentiation Envelope, which started with a system average of 25 per cent in 2020-21. This proportion is ramped up to a system average of 60 per cent of total MCU operating grant funding by 2024-25, with the system average for 2021-22 being 35 per cent. The Core Operating Grant (COG) represents the portion of the MCU operating grants that are related to enrolment, based on a specific level of eligible enrolment, expressed in Weighted Grant Units (WGUs). There is also a third major component of the MCU operating grants, the Special Purpose Operating Grant Envelope. These grants are offset by the International Student Recovery.

It should be noted that during 2020-21, the MCU announced that the metrics tied to the Differentiation Envelope would not impact the grant funding for 2020-21 due to the significant impact of the global pandemic on the sector.

Core Operating Grant (COG)

The COG funding continues to be governed by an enrolment corridor mechanism, with Brock's midpoint WGUs multiplied by the global WGU rate to determine the COG. The corridor midpoint includes actual enrolment levels in 2019-20, including graduate spaces (master's degrees and PhDs) achieved up to target in SMA2, meaning the additional growth beyond 2019-20 levels will not receive additional incremental funding. For more information regarding the enrolment corridor, see the Budget Environment section on page 17 of this report. Based on MCU communication to date, Brock is budgeting the COG to be \$58.1 million in 2021-22 and it is reported in the University Global responsibility centre.

Differentiation Envelope

As previously discussed, the Differentiation Envelope represents the funding related to the Performance/ Outcomes-Based Grant, under which a portion of the total operating grant funding is based on performance against outcomes in the metrics. The system average for 2021-22 is 35 per cent. Each university's Differentiation Envelope proportion will vary and will be capped at the system average. For 2021-22, Brock's Differentiation Envelope is budgeted to be \$29.7 million, which represents 33 per cent of the total MCU operating grants, as noted in Figure 49, and is reported in the University Global responsibility centre. The 2021-22 budget for the Differentiation Envelope, in combination with the COG, represents \$87.8 million, which is consistent with the total COG/Differentiation Envelope received in 2019-20 and the amount expected to be received in 2020-21.

International Student Recovery (ISR)

The ISR offsets MCU operating grants by \$750 for every undergraduate and master's-level international student. This reduction is budgeted to be \$1.75 million in 2021-22 (\$1.84 million in 2020-21) and is reported in the University Global responsibility centre.



Special Purpose Operating Grant Envelope

As part of the funding model that started in 2020-21, the Special Purpose Operating Grant Envelope represents funding by which the government is able to address system priorities, such as initiatives to support Indigenous learners and students with disabilities. For the purposes of the 2021-22 budget, this envelope includes a number of MCU-funded grants, as detailed in Figure 50.

Figure 50

| (\$000s) | 2021-22 Budget | 2020-21 Budget | 2019-20 Actual |
|--|-------------------|-------------------|-------------------|
| Special Purpose Operating Grant Envelope | | | |
| Grant in Lieu of Municipal Taxation | 1,087 | 1,087 | 1,092 |
| Access Fund for Students with Disabilities | 686 | 632 | 698 |
| Indigenous Student Success Fund | 336 | 336 | 336 |
| Credit Transfer Grant | 220 | 220 | 221 |
| Access and Inclusion Program | 166 | 166 | 167 |
| Mental Health Support Grant | 138 | 138 | 137 |
| Mental Health Workers Grant | 100 | 100 | 100 |
| Other MCU special purpose grants | 242 | 290 | 458 |
| Total Special Purpose Operating Grant Envelope | 2,975 | 2,969 | 3,209 |

- **Grant in Lieu of Municipal Taxation:** The MCU provides subsidies to universities to pay their municipal taxes. The municipal tax (payment in lieu of property taxes) is based on a charge of \$75 per domestic FTE; however, the related grant does not change with enrolment. The 2021-22 tax payments are budgeted to be \$1.28 million (\$1.54 million in 2020-21) and the grant is budgeted to be \$1.09 million (\$1.09 million in 2020-21); therefore, \$0.19 million is budgeted to be unfunded through this grant. Both the grant revenue related to the Grant in Lieu of Municipal Taxation and the offsetting payment in lieu of property taxes are reported as part of the Utilities, Taxes and Insurance responsibility centre.

- **Accessibility Fund for Students with Disabilities:** The MCU provides funding to support a wide range of services for students with disabilities through the Access Fund for Students with Disabilities (AFSD). These services include access to adaptive computer and software learning technology; arranging note-taking for students who are visually impaired; and interpreter services for students who are deaf, deafened and hard of hearing. Brock's funding for 2021-22 is budgeted to be \$0.69 million (\$0.63 million in 2020-21). The grant revenue related to the AFSD is shown as part of Student Wellness and Accessibility.
- **The Indigenous Student Success Fund:** The MCU supports Indigenous students through funding for student support initiatives, academic enrichment and partnership initiatives. The 2021-22 budget for this funding is \$0.34 million (\$0.34 million in 2020-21), which is reported in Aboriginal Student Services.
- **Credit Transfer Institutional Grant:** The MCU funds support for post-secondary education transfer mobility initiatives. The 2021-22 budget for this funding is \$0.22 million (\$0.22 million in 2020-21), which is reported in The Office of the Registrar.
- **Ontario Post-Secondary Access and Inclusion Program:** The MCU provides funding to support students that might not otherwise access post-secondary education. The 2021-22 budget for this funding is \$0.17 million (\$0.17 million in 2020-21), which is reported in Student Life and Success.



- **Mental Health Support for Post-Secondary Education Students Grant and Mental Health Workers Grant:** The MCU funds support for mental health initiatives for students. The 2021-22 budget for this funding is \$0.14 million (\$0.14 million in 2020-21) and \$0.10 million (\$0.10 million in 2020-21), respectively. Both are reported in Student Wellness and Accessibility.
- Also included in the Special Purpose Operating Grant Envelope are the following: Disabilities Interpreters' Grant, Ontario Trillium scholarship funding, First Generation Bursary funding and the Women's Safety Grant (2019-20 only). The revenue related to these grants is shown as part of a number of departments, including Student Wellness and Accessibility, the Scholarship, Bursaries and Fellowships responsibility centre, and Human Rights and Equity.

Other MCU and specific-purpose grants

The University receives a number of other MCU grants, not included as part of the 'MCU operating grants,' as well as a number of other specific-purpose grants, which are detailed in Figure 51.

Figure 51

| (\$000s) | 2021-22 Budget | 2020-21 Budget | 2019-20 Actual |
|---------------------------------------|-------------------|-------------------|-------------------|
| Other MCU and specific-purpose grants | | | |
| Nursing Grant | 2,644 | 2,648 | 2,679 |
| Research Support Fund | 2,093 | 2,093 | 2,093 |
| Facilities Renewal Program Funds | 2,950 | 1,465 | 1,465 |
| Other specific-purpose grants | 911 | 956 | 1,259 |
| Other MCU and specific purpose grants | 8,598 | 7,162 | 7,496 |

Nursing Collaborative and Completion Grant

The Nursing Grant is separately funded through the college system. Brock receives its grant through Loyalist College and is paid on a slip-year basis (based on enrolment in the prior year). The grant is expected to be \$2.64 million in 2021-22 (\$2.65 million in 2020-21). This grant is reported in the University Global responsibility centre.

Research Support Fund

The Research Support Fund is a Government of Canada funding program to assist Canadian post-secondary institutions in offsetting the cost of administering research awards from the three federal granting councils (Natural Sciences and Engineering Research Council, Social Sciences

and Humanities Research Council and the Canadian Institute of Health Research). Brock receives funding to support the indirect costs incurred on Tri-Council-funded research through the program. These costs can include maintenance and utilities of libraries and laboratories, salaries for staff or students who provide research administration support, training costs for workplace health and safety, or the administrative costs associated with getting a patent. The amount is determined by a formula that incorporates a base amount and the average of the last three years of research funding from the three agencies. Brock's funding is estimated to be \$2.09 million for 2021-22 (\$2.09 in 2020-21), which is reported as part of the Office of Research Services.

Facilities Renewal Program funds

The provincial Facilities Renewal Program (FRP) funds are meant to help ensure that academic spaces and supporting infrastructure are maintained in good repair to provide a safe environment to work and study. The distribution of the university sector FRP funds has been determined based on the university's share of the theoretical space entitlement calculated in accordance with the Council of Ontario Universities' space standards. The data used in the formula is taken from the Inventory of Physical Facilities of Ontario Universities, which is updated every three years. The funding also includes top-up funding, which is distributed based on an institutions' enrolment. The formula also includes a floor so that no institution receives less than 0.5 per cent of the total university sector allocation. During 2020-21, the MCU announced that the funding amount for Brock University would increase \$1.49 million to \$2.95 million for both 2020-21 and 2021-22 funding allocations. The specific items the facilities renewal funds are being used for are detailed as part of the capital and related project budget, starting on page 75. The grant revenue related to the Facilities Renewal Program funds is reported in the Capital responsibility centre.

Other specific-purpose grants

Included in other specific-purpose grants are a number of special grants, including the following:

- Ontario Graduate Scholarships in the amount of \$0.52 million in 2021-22 and Queen Elizabeth II program in the amount of \$0.06 million in 2021-22. These two grants and their offsetting scholarship expenses are included in the Scholarships, Bursaries and Fellowships responsibility centre.

- During 2018-19, BUSU made a commitment to fund a pilot project employing two new mental health positions on campus. This commitment is continuing in 2021-22 and represents funding of \$0.16 million, which is reported in Student Wellness and Accessibility.
- Bursaries for Students with Disabilities Grant (MCU), Niagara Community Foundation Grant, and Ontario Women’s Health Scholars Grant, and in 2019-20 and 2020-21 the Canada Summer Jobs grants, Ontario Arts Council grant, and other smaller special grants. The revenue related to these grants is shown as part of a number of departments, including Student Wellness and Accessibility, Centre for Pedagogical Innovation, Graduate Student Funding, etc.

Internal chargebacks

Internal chargebacks represent revenue received by units within the University for services performed or goods received from other units. The offsetting expenses are within the operating costs of those units that received the service. Internal chargeback revenue is budgeted to be \$9.04 million in 2021-22 (\$8.62 million in 2020-21) and includes the following:

- Charges for utilities from the Utilities, Taxes and Insurance responsibility centre, mainly to the Department of Residence, of \$1.71 million (\$1.07 million in 2020-21).
- Goodman School of Business consulting and analytic services chargebacks as part of the Goodman Group of \$0.10 million.
- Charges for printing and binding of \$0.71 million (\$0.91 million in 2020-21) and stationery of \$0.17 million (\$0.21 million in 2020-21) from Printing and Digital Services.
- Facilities Management charges for services, including salary, custodial and maintenance chargebacks of \$0.68 million (\$0.69 million in 2020-21).
- Campus Store charges for goods purchased by units within the University of \$0.15 million (\$0.38 million in 2020-21).
- Information Technology Services charges of \$0.38 million (\$0.36 million in 2020-21), mainly to the Department of Residence.
- Campus Security chargebacks of \$0.12 million (\$0.12 million in 2020-21), mainly to the Department of Residence.
- Parking Services chargebacks of \$0.06 million (\$0.06 million in 2020-21).
- Faculty of Mathematics and Science chargebacks for Machine and Electronic Shop and Mass Spectrometer/ Nuclear Magnetic Resonance charges of \$0.06 million (\$0.06 million in 2020-21).

- Also included in internal chargebacks are interdepartmental transfers of funds to support operations. Included in the 2021-22 budgeted internal chargebacks are the following:
- Funding of the Ancillary Services and Residence portion of the capital budget in the amount of \$4.0 million (\$3.25 million in 2020-21). See page 75 for details of the capital budget.
 - Funding of Goodman Career Education from the Goodman School of Business to Co-op, Career and Experiential Education of \$0.44 million (\$0.43 million in 2020-21).
 - Additional inter-departmental transfers include a number of smaller transfers within and between units related to specific projects and initiatives.

Inter-fund revenue

Inter-fund revenue represents transfers from various funds, including reserves, to support operating activities. Inter-fund revenue is budgeted to be \$6.84 million in 2021-22 (\$7.04 in 2020-21) and includes the following:

- Endowment funding supporting scholarships, bursaries and fellowships of \$2.52 million (\$2.43 million in 2020-21), this revenue is offset by inter-fund expenses for the same amount. For further information on this transfer, see page 83.
- Transfers from Government of Canada, Canada Research Chairs’ grants to fund a portion of the chair holders’ salaries of \$0.83 million (\$0.97 million in 2020-21), shown in the Faculty of Social Sciences, the Faculty of Mathematics and Science, the Faculty of Applied Health Sciences, and the Faculty of Humanities.
- Transfers from the capital project reserve of \$0.77 million (\$0 in 2020-21) to support positions in various units including Information Technology Services, Facilities Management and Ancillary Services.
- Transfers from operating projects of \$0.51 million to support operations in the Goodman School of Business and Research Services.
- Spending allocations from Marilyn I. Walker School of Fine and Performing Arts Endowment Fund of \$0.49 million (\$0.50 million in 2020-21), shown in the Faculty of Humanities.
- Transfers from the President, Provost, Vice-President, Research and Associate Vice-President, Development Strategic Initiative Funds to support various initiatives within the University, including \$0.27 million to Development and Alumni Relations to support various positions and \$0.10 million to the Scholarships, Bursaries and Fellowships unit to support Brock Horizon Scholarships.

- Transfer from the contingency reserve in the amount of \$1.21 million. Noting \$1.5 million was set aside from the 2019-20 year-end surplus, however, was not needed for pandemic mitigation in 2020-21.

Other revenue

Other revenue represents revenue from ancillary operations, including residence fees, investment income, sales and services, and asset sale revenue, and represents 14 per cent of total revenue (15 per cent in 2020-21). As detailed in Figure 52, other revenue is budgeted to be \$48.41 million, a decrease of \$6.49 million over the 2020-21 budget and \$3.30 million over 2019-20 actuals. Revenue from ancillary operations and residence fees will be discussed in the snapshot section of this report on pages 60 to 62.

Figure 52

| (\$000s) | 2021-22 Budget | 2020-21 Budget | 2019-20 Actual |
|--------------------------------|-------------------|-------------------|-------------------|
| Residence fees | 18,895 | 20,894 | 17,991 |
| Other ancillary revenue | 12,283 | 16,474 | 13,949 |
| Total ancillary revenue | 31,178 | 37,368 | 31,940 |
| Investment income | 1,866 | 1,849 | 2,571 |
| Sales and services | 12,720 | 15,682 | 17,196 |
| Asset sale revenue | 2,646 | | |
| Total other revenue | 48,410 | 54,899 | 51,707 |

Investment income

The 2021-22 budgeted investment income includes the interest the University receives on short-term investments of \$1.50 million (\$1.50 million in 2020-21). Also included is the investment income on the Mawer balanced fund investments of \$0.37 million (\$0.35 million in 2020-21). This investment income net of administration fees is transferred to an internally restricted reserve as part of inter-fund expenses to support the repayment of the 2045 \$93-million debenture (i.e. sinking fund) and the employee future benefits reserve.



Sales and services

Income generated from sales and services represents a wide variety of sources, including the following: Ontario University Application Centre revenue; recreation and youth program revenue, including aquatic centre instructional fees; various service fees charged on student accounts; health insurance reimbursement; intramural fees and Brock Sports Performance Centre fees; affinity revenue; revenue from programs, such as Goodman’s professional and executive development programs, Smart Start, BOOST, and international learning programs; rental income (e.g. Heritage Place Plaza); chargebacks to external units, including utilities; contributions from the pension plan for pension-related expenses; contributions from the endowment fund for endowment-related expenses and student printing fees.

Asset sale revenue

The asset sale revenue relates to the sale of the Hamilton campus and the disposition of other capital assets. The Hamilton campus was sold in August 2020, with a portion of the proceeds being recognized as imputed interest revenue due to the leaseback arrangement with the buyer. In 2021-22, \$0.80 million of the proceeds of sale, along with \$0.20 million of imputed interest, is being recognized and is equally offset by an allocation of \$1.0 million to the strategic fund to be used to support the new Burlington campus. The remaining balance of the proceeds of the Hamilton campus will be recognized and restricted for future Burlington investment in 2022-23 in alignment with the leaseback agreement with the buyer. The remaining \$1.9 million relates to the disposition of other capital assets, with the majority (\$1.6 million) being used to support the capital plan, reported in the Capital responsibility centre.

Figure 53

| Personnel group ⁽¹⁾ (\$000s) | 2021-22 Budget | | | 2020-21 Budget | | | 2019-20 Actual |
|---|----------------|---------------|-----------------------|----------------|---------------|-----------------------|----------------|
| | Salary/Wage | Benefits | Total personnel costs | Salary/Wage | Benefits | Total personnel costs | |
| Faculty and Professional Librarians | 93,698 | 20,576 | 114,274 | 92,027 | 20,984 | 113,011 | 106,836 |
| Admin/Professional | 47,456 | 13,326 | 60,782 | 48,568 | 13,313 | 61,881 | 54,310 |
| OSSTF | 7,929 | 2,559 | 10,488 | 8,072 | 2,565 | 10,637 | 9,790 |
| CUPE 1295 FT | 6,964 | 2,513 | 9,477 | 6,954 | 2,445 | 9,399 | 9,550 |
| SAC | 5,556 | 1,090 | 6,646 | 6,153 | 1,290 | 7,443 | 6,631 |
| Other ongoing personnel | 655 | 201 | 856 | 1,922 | 594 | 2,516 | 2,277 |
| Total ongoing personnel | 162,258 | 40,265 | 202,523 | 163,696 | 41,191 | 204,887 | 189,394 |
| CUPE 4207 – Unit 1 | 14,397 | 1,642 | 16,039 | 15,944 | 1,747 | 17,691 | 16,141 |
| Other temporary personnel | 13,476 | 963 | 14,439 | 14,917 | 1,118 | 16,035 | 14,884 |
| Total temporary personnel | 27,873 | 2,605 | 30,478 | 30,861 | 2,865 | 33,726 | 31,025 |
| Total personnel | 190,131 | 42,870 | 233,001 | 194,557 | 44,056 | 238,613 | 220,419 |

(1) **Faculty & Professional Librarians** – BUFA members, Associate Deans, Associate Vice-Presidents of Research and Associate Librarian; **Admin/Professional** – ongoing administrative/professional and exempt staff; **OSSTF** – support and technical staff; **CUPE 1295 FT** – full-time maintenance, trades and custodial staff; **SAC** – Senior Administrative Council; **Other ongoing** – CUPE 4207-2, CUPE 4207-3, CUPE 2220 & IATSE; **CUPE 4207 – Unit 1** – instructors, teaching assistants, lab demonstrators, course co-ordinators and marker/graders; **Other temporary** – all other part-time teaching and non-teaching positions, Faculty overloads and stipend transfers.

Operating cost assumptions

Personnel costs

Personnel costs include salaries/wages, benefits and pension costs and represent 64 per cent of the total budgeted costs. Personnel costs are budgeted to be \$233.0 million, a decrease of \$5.61 million from the 2020-21 budget and an increase of \$12.58 million from 2019-20 actual, as detailed in Figure 53.

Total full-time equivalent (FTE) salaried staff and faculty members (including BUFA limited-term and instructional limited-term faculty appointments) included in the 2021-22 budget is 1,609, which represents a decrease from the 2020-21 budget of 63.5 FTEs. This decrease resulted from a University-wide mitigation strategy in preparing the 2021-22 budget and the majority of this decrease represents positions which were unfilled at the time of budget preparation. FTEs by unit are detailed in the snapshot section on pages 44 to 73.

Benefit and pension costs include employer contributions to the Brock University Pension Plan, as well as dental, medical and statutory taxes (CPP, EI, EHT and WSIB). Also included is funding of the University's pension plan deficit obligation. Both the pension plan obligation and the employee future benefits reserve are more fully described starting on page 35 of this report.

Figures 54 and 55 show personnel costs for part-time teaching by Faculty and by type of spending. Note: the amounts in these figures include stipend transfers, which in some cases would have an offsetting amount in another unit of the University.

Figure 54: Part-time teaching by teaching Faculty⁽¹⁾

| (\$000s) | 2021-22 Budget | 2020-21 Budget | 2019-20 Actual |
|------------------------------------|----------------|----------------|----------------|
| Faculty of Applied Health Sciences | 3,971 | 4,241 | 3,469 |
| Goodman School of Business | 3,557 | 3,966 | 3,849 |
| Faculty of Education | 4,832 | 4,731 | 4,076 |
| Faculty of Humanities | 3,098 | 3,241 | 3,245 |
| Faculty of Mathematics and Science | 2,952 | 2,953 | 2,830 |
| Faculty of Social Sciences | 5,457 | 6,078 | 5,852 |
| Total | 23,867 | 25,210 | 23,321 |

(1) Includes salaries and benefits in teaching Faculties for the following: CUPE 4207 – Unit 1, non-union instructors, BUFA overload, stipend transfers and CUPE 4207 – Unit 3.

Figure 55: Part-time teaching by spend category⁽¹⁾

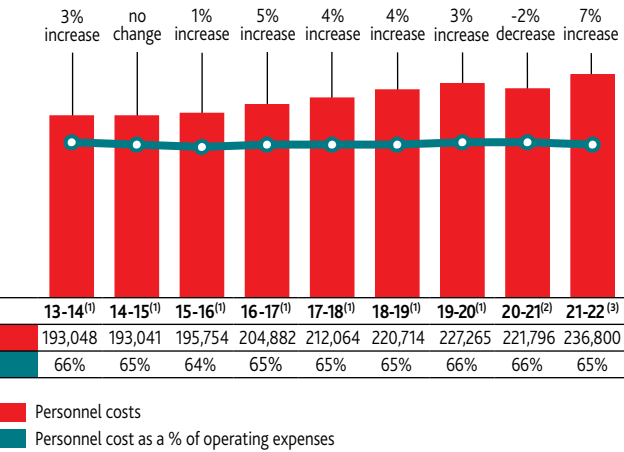
| (\$000s) | 2021-22 Budget | 2020-21 Budget | 2019-20 Actual |
|-----------------------|----------------|----------------|----------------|
| CUPE 4207 – Unit 1 | 16,039 | 17,328 | 16,111 |
| Non-union instructors | 5,279 | 5,023 | 4,453 |
| BUFA overload | 2,732 | 3,015 | 3,224 |
| CUPE 4207 – Unit 3 | 106 | 106 | 105 |
| Stipend transfers | (289) | (262) | (572) |
| Total | 23,867 | 25,210 | 23,321 |

(1) The figures above include part-time teaching costs reported in the teaching Faculties only. Budgets related to the personnel groups noted in this figure which are reported outside the teaching Faculties are not reported in these figures.



Figure 56 shows personnel costs and personnel costs as a percentage of operating costs prepared in accordance with accounting standards for not-for-profit organizations (NFPS) since 2013-14.

Figure 56: 2013-14 to 2021-22 NFPS personnel costs (\$000s)



(1) Represents figures prepared in accordance with Canadian accounting standards for not-for-profit organizations, and have been audited by KPMG LLP (independent auditors). 2015-16 figure includes a reclassification between operating expenses and salaries and benefits made for comparative purposes.
(2) Represents trimester two forecast figures converted to NFPS.
(3) Represents budget figures converted to NFPS.

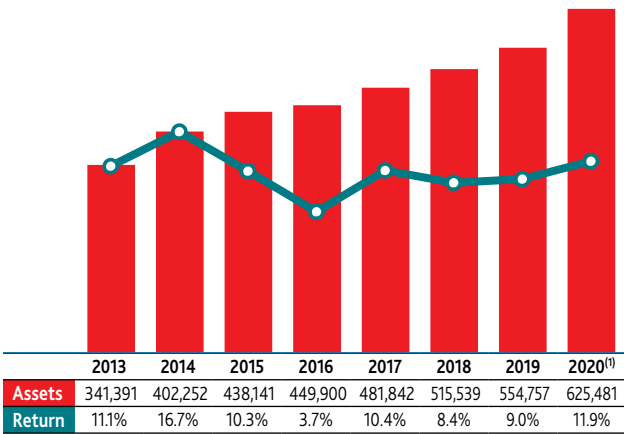
Pension

The pension plan continues to be a topic of interest at our University and for many universities across the province. Our plan has continued to experience positive returns as illustrated in Figure 57. Every three years, the financial health of the plan is recalculated through an actuarial valuation. The actuarial valuation on the pension plan was recently updated as at Jan. 1, 2020, indicating the plan was 98 per cent funded on a going-concern basis (96 per cent as at July 1, 2017) and 106 per cent on a solvency basis (105 per cent as at July 1, 2017). The going concern deficit improved from \$17.9 million in 2017 to \$12.7 million in 2020, mainly due to strong investment returns, offset by new legislation



to fund a provision for adverse deviation (Pfad), which is a requirement for all single employer sponsored pension plans. This requirement to fund a Pfad is not applicable for jointly sponsored pension plans. The University sector is currently working on developing a jointly sponsored pension plan with Guelph, Queen's and the University of Toronto leading the process. The University Pension Plan (UPP) became operational Jan. 1, 2020, with a planned date of July 1, 2021 to fully transition the legacy pension plans of the three founding institutions into the new UPP. It is anticipated that the UPP will become open to new member institutions thereafter. The Pension Plan returns exceeded the required six per cent rate of return over the last three years to drive an improved funded position. This will result in a \$0.4 million annual savings in pension plan payments that are required to amortize the going concern deficit. Increased diversification of plan assets into infrastructure and real estate assets over the past three years have contributed to the strong investment performance. Overall, employee annual contributions into the pension plan represent \$8.0 million and Brock's annual contributions represent \$16.0 million. Brock currently funds the pension at a 2.0:1.0 ratio employer to employee.

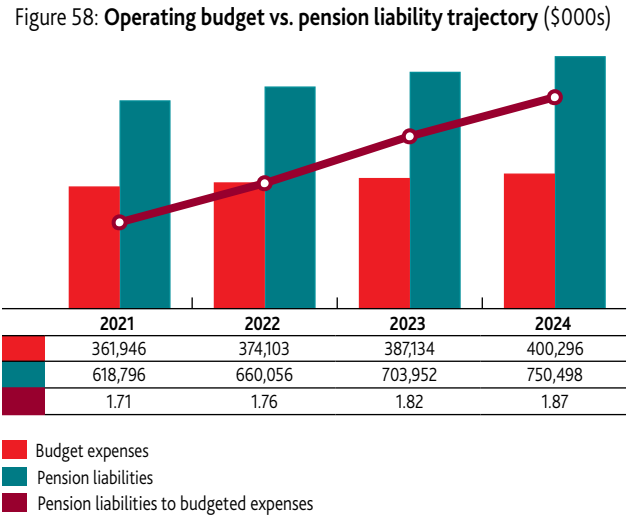
Figure 57: Pension Plan as of June 30 pension year end (\$000s)



(1) Represents the 12-month period ending Dec. 31, 2020.

Administration periodically performs test valuations with Mercer (Plan actuary) to test budget sensitivities. With the pension plan valuation recently completed, Brock has secured three years of budget certainty with respect to special payments required to amortize the pension plan deficit. Administration will continue to monitor developments of the UPP and review other pension plan managers such as the Colleges of Applied Arts and Technology (CAAT) Pension Plan that has expanded pension plan packages and offerings to the broader public and private sectors. Pension cost will continue to rise in the future and grow at a faster pace than the University's operating budget as the costs are tied to salary increases which grow on average faster than the overall budget of the University. Figure 58 shows that by 2024 Brock's pension liabilities could be approximately \$750 million in comparison to Brock's operating budget of approximately \$400 million. Salient to the growth in pension costs is the pension stabilization reserve funding of \$1.59 million which was initially established from 2017-18 year-end surplus and currently remains uncommitted due to the recent improvement in the pension valuation. This reserve is budgeted to remain restricted for future pension stabilization.

Additional information on the pension plan may be found at brocku.ca/about/university-financials/#auditedpension-statements



Post-retirement benefits

Brock University's non-pension post-retirement benefits liability as at April 30, 2020 was \$31.7 million. Figure 59 describes the nature of these future obligations.

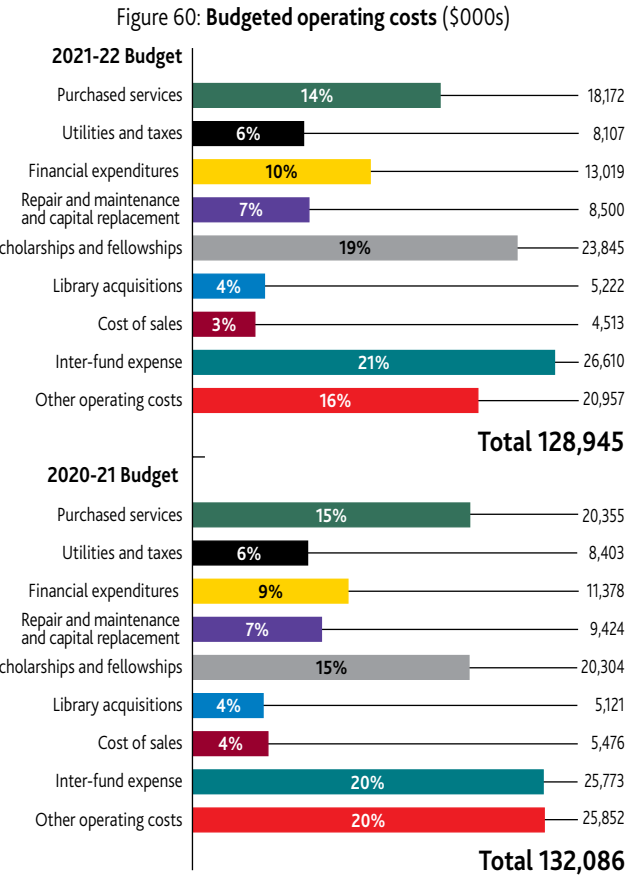
Figure 59

| Employee future benefits (as at April 30, 2020) | (\$000s) |
|---|----------|
| Retiree benefits | 3,994 |
| Health-care spending account | 19,653 |
| Retirement allowance benefits | 1,360 |
| Sick leave | 301 |
| Disability | 6,352 |
| Total | 31,660 |

Brock has traditionally had a pay-as-you-go model to fund immediate requirements. For example, in 2020-21, Brock paid \$0.25 million related to BUFA's health-care spending account, as of February 2021. As time goes on, continuation of this practice would impact Brock's financial sustainability. This would occur as more people retire and the University becomes obligated to pay these benefits, in addition to the benefits of the replacement employee. The reality is these post-retirement costs are similar to Brock's pension liability, which is funded while employees earning the benefit perform their employment responsibilities. It is in the interest of Brock and its employees that these post-retirement benefits are funded in a similar manner as the pension liability to ensure these future obligations can also be met and do not become an unfunded burden on future budgets plans. For these reasons, starting in 2014-15, \$0.9 million was reserved annually to begin setting aside assets for this obligation. As of March 31, 2021, this fund has \$6.47 million invested representing \$4.50 million invested capital and \$1.97 million investment income. While the annual contribution of \$0.9 million was removed from the budget in 2019-20 as a mitigation target and remains excluded in the 2021-22 budget, the reserve will remain invested in the Mawer Balanced fund. This amount is in addition to the pay-as-you-go funds already in the budget. It is important to note that DBRS Morningstar, Brock's credit rating agency, noted, "Brock's decision to begin reserving for non-pension post-employment benefits is viewed as a prudent practice, which will gradually address growth in these obligations over time." Ontario universities vary on how they fund post-retirement benefits. There are some that have a reserve balance that equals the total liability and others with no reserve.

Operating costs

Non-personnel operating costs (operating costs), including inter-fund expenses, represent 36 per cent of the total budgeted expenditures of the University (36 per cent in 2020-21). Operating costs decreased \$3.1 million over the 2020-21 budget and increased \$10.0 million over 2019-20 actual. Operating costs have been segregated into nine categories. See Figure 60 for a breakdown by category.



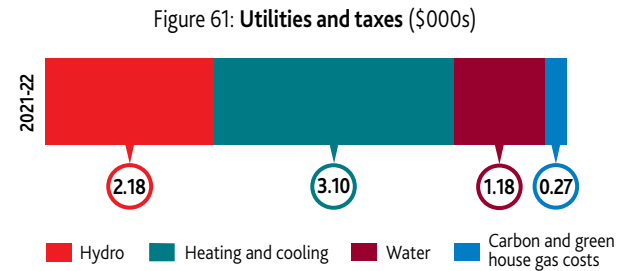
Purchased services

Budgeted purchased services for 2021-22 were \$18.2 million (\$20.4 million in 2020-21). For the purposes of this report, overall purchased services represent the following types of services: contracted services and professional fees, external information technology and telecommunication services, rental/lease costs, and insurance costs. The decline versus 2020-21 is mainly due to rental/lease cost related to residence third-party housing lease payments for students due to the Decew renewal in 2020-21, not required in 2021-22. The remaining decline in purchased services is primarily

as a result of mitigation exercises, specifically in food services and custodial, maintenance and grounds external contractors. Other specific examples of purchased services in the budget include security services; the payment to the First Ontario Performing Arts Centre; physician and counselling services; the payment to Niagara College for the GAME program; consulting, legal and audit fees; liability and property insurance; and internet and mobile phone charges.

Utilities and taxes

Budgeted utilities and taxes for 2021-22 were \$8.1 million, (\$8.4 million in 2020-21). Utilities and taxes include the cost of heating and cooling, hydro and water, carbon and green house gas costs as well as municipal taxes (payment in lieu of property taxes) of \$6.73 million (\$6.77 million in 2020-21). The majority of the University's utilities expenses, \$6.17 million (\$6.12 million in 2020-21), are reported in the Utilities, Taxes and Insurance responsibility centre. In addition, utility expenses of \$0.57 million (\$0.65 million in 2020-21) are directly reported in specific units, the majority of which is reported in the Department of Residence (\$0.53 million in 2021-22 and \$0.60 million in 2020-21) as well as Heritage Plaza. See Figure 61 for a breakdown of the net utilities costs by type. Utilities and taxes also includes \$1.37 million (\$1.63 million in 2020-21) related to municipal tax, of which the majority is reported in the Utilities, Taxes and Insurance responsibility centre. See page 30 for further discussion on property taxes and the offsetting Grant in Lieu of Municipal Taxation.



Financial expenditures

Budgeted financial expenditures for 2021-22 were \$13.0 million (\$11.4 million in 2020-21). The University's external debt principal payments of \$2.09 million (\$1.96 million in 2020-21) and interest payments of \$10.54 million (\$8.98 million in 2020-21) are included as part of financial expenditures. Figure 62 details the breakdown by the unit where these costs are reported. The increase in interest payments is a result of the bond Brock secured at the beginning of May 2020 (i.e. 2020 Bond). Refer to the Financing section on page 81 for a discussion on the University's debt and financing strategies. Also included as part of financial expenditures are banking charges and payment card fees of \$0.40 million (\$0.44 million in 2020-21), which are reported in units throughout the University.

Figure 62

| (\$000s) | 2021-22 Budget | | |
|--|----------------|-------------------------|--------------------|
| | Financing unit | Department of Residence | Ancillary Services |
| 2005 Bond – interest | 2,137 | 2,483 | |
| 2020 Bond – interest | 3,341 | | 450 |
| Scotia loan – interest | 359 | | |
| RLCHBRC ⁽¹⁾ – interest | 995 | | |
| RLCHBRC ⁽¹⁾ – principal | 909 | | |
| Residence – interest | | 772 | |
| Residence – principal | | 1,176 | |
| Total interest and principal payments | 7,741 | 4,431 | 450 |

(1) Roy and Lois Cairns Health and Bioscience Research Complex

Repairs and maintenance and capital replacement

Repairs and maintenance and capital replacement costs of \$8.5 million (\$9.4 million in 2020-21) include \$4.20 million (\$4.31 million in 2020-21) of costs related to repairs and maintenance of devices, buildings and grounds and their related supplies. Also included are \$4.30 million (\$5.12 million in 2020-21) of furniture, equipment and software, and licence purchases that are not included in any projects within the capital and related project budget. The decline in repairs and maintenance and capital replacement costs versus the 2020-21 budget is primarily as a result of mitigation exercises. Note: funding of the capital and related project budget is reported as part of inter-fund expenses.

Scholarships and student awards

Total budgeted scholarships, fellowships, bursaries and student awards were \$23.8 million (\$20.3 million in 2020-21). Undergraduate entrance scholarship funding, financial need bursaries and other student awards are budgeted to be \$14.03 million in 2021-22 (\$11.60 million in 2020-21). The increase in undergraduate scholarships and bursaries is in line with continued commitment to support student funding as set out in the Fiscal Framework, as well as a result of the Senate's recent decision to allow students to pass with no grade, thus resulting in an increase in scholarship renewals. Included in the undergraduate student awards are \$1.28 million (\$1.28 million in 2020-21) of employee benefit student tuition waivers.

Graduate student scholarships and fellowships are budgeted to be \$9.82 million (\$8.70 million in 2020-21). The increase in graduate student funding is aligned with the Fiscal Framework as well as additional commitments to graduate students affected by the pandemic. Included in the graduate student awards are \$0.19 million (\$0.19 million in 2020-21) of employee benefit student tuition waivers.

The majority of these student awards are reported in the Scholarships, Bursaries and Fellowships (SBF) responsibility centre, with Figure 63 detailing the amounts. See page 71 for further discussion on the SBF responsibility centre.

Figure 63

| (\$000s) | 2021-22 Budget | |
|--|---------------------------|-------------|
| | SBF responsibility centre | Other units |
| Undergraduate scholarships, bursaries and student awards | 12,634 | 111 |
| Undergraduate tuition waivers | 1,283 | |
| Graduate fellowships and student awards | 9,387 | 236 |
| Graduate tuition waivers | 194 | |
| Total | 23,498 | 347 |

Note: The funding budget also includes the endowment allocated spend related to scholarships and fellowships of \$2.52 million for 2021-22 – \$1.95 million undergraduate and \$0.57 million graduate (\$2.43 million in 2020-21 – \$1.89 million undergraduate and \$0.54 million graduate). This support is reported in the funding budget as a funding source (inter-fund revenue), with the offsetting expense (inter-fund expense) in the SBF responsibility centre.



Library acquisitions

The budgeted library acquisitions of \$5.2 million in 2021-22 (\$5.1 million in 2020-21) represent the funding to purchase critical information resources (ejournals, books, ebooks, geospatial data, music, full text databases, etc.) and discovery/access/dissemination technologies to support teaching and research. The increase in the budget is consistent with the targets set out in the Fiscal Framework.

Cost of sales

Cost of sales of \$4.5 million in 2021-22 (\$5.5 million in 2020-21) represent the cost of purchasing the items for resale by Ancillary Operations mainly related to the Campus Store. The reduction in the budget versus 2020-21 is consistent with the budgeted decline in ancillary revenue.

Inter-fund expense

Budgeted inter-fund expenses for 2021-22 are \$26.6 million (\$25.8 million in 2020-21). Inter-fund expenses represent transfers from the operating budget to other funds within the University, usually representing internally restricted reserves. The 2021-22 budget includes many significant contributions to internally restricted reserves, as detailed below. Included in inter-fund expenses are the following transfers:

- Funding related to the capital and related project budget of \$14.80 million (\$14.04 million in 2020-21) as outlined on pages 75 to 79 of this report. The related interest and principal payments of debt-funded projects are included as part of the financial expenditures category.
- Transfers of \$2.61 million (\$2.62 million in 2020-21) from the Faculties, the Library and other units for professional expense reimbursements (PER) and from Research Services to Faculty start-up accounts.
- Transfers of \$2.52 million (\$2.43 million in 2020-21) to the endowment fund for scholarships (this is offset by inter-fund revenue from the endowment fund).

- Transfers from the Financing responsibility centre and Ancillary Operations of \$1.85 million (\$1.69 million in 2020-21) to an internally restricted reserve to support the Zone Expansion project and the 2020 bond debenture. For more information, refer to the 'Financing' snapshot section of this report on page 70.
- Transfers from the Financing responsibility centre to the debt repayment reserve of \$1.50 million (\$1.50 million in 2020-21), representing important funding to maintain our financing strategies going forward.
- Transfers of \$1.47 million (\$1.45 million 2020-21) from Research Services to the research with no external obligation fund for funding of several important research initiatives, including VPR Research Excellence programs, CCOVI, the Match of Minds program and the Chancellor's Chair.
- Transfers of \$0.51 million (\$0.49 million in 2020-21) from the teaching Faculties to operating project accounts and internally restricted research funds with no external obligations.
- Transfer of \$1.0 million (\$0 in 2020-21) from University Global to the strategic initiative funds related to the proceeds from the sale of the Hamilton campus.

Other operating costs

Other operating costs represent all other costs not included in the above eight categories, including internal chargeback expenses, travel costs, marketing and advertising expenses, other materials and supplies, membership dues and subscriptions, hospitality costs, postage and courier charges, professional development and training, practicum payments, printing and duplicating costs, conference fees, bad debt expense, and other costs. Also included in the 2021-22 budget is \$1.8 million (\$3.6 million in 2020-21) of uncommitted strategic/discretionary funds, representing one half of a per cent of the budgeted revenue (one per cent in 2020-21).



Responsibility budget centre snapshots

Figure 64 and the following snapshots present the budgeted revenue and costs of each of the University's responsibility centres based on each unit's responsibility for establishing their respective budgets. The division of responsibility centres is not meant to measure each unit's total revenue impact or fully loaded costs. As such, revenue shown in the Faculties does not include an allocation of global tuition or operating grant revenue. Revenue shown by the responsibility centre only reflects the tuition, fee and grant revenue specifically budgeted in the respective centres, as well as any other revenue generated within each centre.

Total costs, as shown in the responsibility centres, include salaries, benefits and direct non-personnel costs (operating costs). Support service costs have not been allocated in these figures. For example, the majority of utility costs are shown collectively as part of the Utilities, Taxes and Insurance responsibility centre on page 70, and the majority of scholarships, bursaries and fellowships are reported as part of the Scholarships, Bursaries and Fellowships responsibility centre on page 71. As detailed in the 'Revenue and expense allocation model' section of this report, the revenue and expense allocation model has been developed and allocates all budgeted net operating costs of the University, including support service costs for each of the six teaching Faculties. The Provost, working with Financial Services, utilizes this model as a planning tool. Refer to page 85 for a full discussion of this model.

It should also be noted that direct externally funded research revenue and matching expenses are not included in the budget.

The following snapshots also detail the faculty and staff full-time equivalent (FTE) positions within each unit. The FTE figures represent each evaluated salary position included in the budget (i.e. the salary and benefits related to this position are included in the budget) and represent both filled and unfilled positions. The FTE of a faculty/staff member is calculated based on whether they are full-time, part-time, seasonal, etc. For example, an ongoing part-time position that works 17.5 hours per week would be counted as 0.5 FTE; whereas a full-time position would be counted as one FTE.

During 2020-21, there have been a number of changes to units across the University. Reclassifications were made to the 2020-21 budget as reported in the 2020-21 Budget Report in both budget dollars and FTEs for comparison purposes to the 2020-21 budget when the overall funding budget was not impacted. See Appendix B for details of these adjustments.

Funding budget by responsibility centre

Figure 64 details the funding budget by responsibility centre, which in turn are grouped into one of the following categories: Teaching Faculties, Academic Support, Student Specific, Ancillary, Shared Services, Space and Global.

Figure 64: Funding budget by responsibility centre

| (\$000s) | 2021-22 Budget | | | 2020-21 Budget | | | Difference of "Net" amounts | Page ref. |
|---|----------------|------------------|---------------------|------------------|---------------|------------------|-----------------------------|------------------|
| | Revenue | Personnel costs | Non-personnel costs | Net | Revenue | Personnel costs | Non-personnel costs | Net |
| Teaching Faculties | | | | | | | | |
| Faculty of Applied Health Sciences | 140 | (25,014) | (893) | (25,767) | 325 | (24,858) | (993) | (25,526) |
| Goodman School of Business ⁽²⁾ | 936 | (27,851) | (3,407) | (30,322) | 15,865 | (29,356) | (5,081) | (18,572) |
| Faculty of Education ⁽²⁾ | 1,858 | (18,561) | (953) | (17,656) | 4,295 | (18,309) | (1,209) | (15,223) |
| Faculty of Humanities | 587 | (23,056) | (769) | (23,238) | 625 | (22,117) | (843) | (22,335) |
| Faculty of Mathematics and Science ⁽²⁾ | 402 | (22,850) | (941) | (23,389) | 719 | (22,456) | (963) | (22,700) |
| Faculty of Social Sciences | 320 | (38,129) | (1,098) | (38,907) | 384 | (38,394) | (1,310) | (39,320) |
| Total Teaching Faculties | 4,243 | (155,461) | (8,061) | (159,279) | 22,213 | (155,490) | (10,399) | (143,676) |
| Academic Support | | | | | | | | |
| Faculty of Graduate Studies | 361 | (1,405) | (160) | (1,204) | 462 | (1,350) | (173) | (1,061) |
| Library | 181 | (5,343) | (5,693) | (10,855) | 172 | (5,621) | (5,656) | (11,105) |
| Research Services | 2,760 | (2,238) | (3,017) | (2,495) | 2,628 | (2,320) | (3,020) | (2,712) |
| Centre for Pedagogical Innovation | 25 | (898) | (42) | (915) | 268 | (1,055) | (189) | (976) |
| Total Academic Support | 3,327 | (9,884) | (8,912) | (15,469) | 3,530 | (10,346) | (9,038) | (15,854) |
| Student Specific | | | | | | | | |
| Office of the Registrar | 2,211 | (4,884) | (991) | (3,664) | 2,417 | (5,168) | (1,233) | (3,984) |
| Aboriginal Student Services | 368 | (338) | (30) | - | 359 | (294) | (69) | (4) |
| Student Wellness and Accessibility | 2,993 | (3,367) | (1,244) | (1,618) | 3,022 | (3,400) | (1,376) | (1,754) |
| Student Life and Success | 604 | (1,728) | (268) | (1,392) | 587 | (1,715) | (293) | (1,421) |
| Brock International | 1,517 | (2,968) | (1,976) | (3,427) | 5,742 | (5,028) | (2,941) | (2,227) |
| Co-op, Career and Experiential Education | 2,731 | (3,726) | (440) | (1,435) | 2,705 | (3,674) | (602) | (1,571) |
| Brock Sports and Recreation | 6,189 | (4,874) | (2,538) | (1,223) | 8,099 | (5,557) | (3,940) | (1,398) |
| Residence Life | 4 | (1,377) | (176) | (1,549) | 5 | (1,523) | (234) | (1,752) |
| Total Student Specific | 16,617 | (23,262) | (7,663) | (14,308) | 22,936 | (26,359) | (10,688) | (14,111) |
| Ancillary | | | | | | | | |
| Ancillary Operations | 12,437 | (2,813) | (7,845) | 1,779 | 16,742 | (3,287) | (9,684) | 3,771 |
| Department of Residence Operations | 19,084 | (2,091) | (14,774) | 2,219 | 21,471 | (2,144) | (14,799) | 4,528 |
| Total Ancillary | 31,521 | (4,904) | (22,619) | 3,998 | 38,213 | (5,431) | (24,483) | 8,299 |

Figure 64 continued

| (\$000s) | 2021-22 Budget | | | 2020-21 Budget | | | Difference of "Net" amounts | Page ref. |
|--|----------------|------------------|---------------------|-----------------|----------------|------------------|-----------------------------|-----------------|
| | Revenue | Personnel costs | Non-personnel costs | Net | Revenue | Personnel costs | Non-personnel costs | Net |
| Shared Services | | | | | | | | |
| Senior Academic and Administration Team ⁽¹⁾ | 30 | (4,297) | (694) | (4,961) | 207 | (4,883) | (978) | (5,654) |
| Information Technology Services | 772 | (6,594) | (1,981) | (7,803) | 459 | (6,328) | (2,213) | (8,082) |
| Financial Services | 444 | (2,998) | (725) | (3,279) | 494 | (3,331) | (742) | (3,579) |
| Human Resources | 206 | (3,592) | (753) | (4,139) | 207 | (3,727) | (769) | (4,289) |
| Marketing and Communications | 1,087 | (1,606) | (1,662) | (2,181) | 1,448 | (1,670) | (1,851) | (2,073) |
| Development and Alumni Relations | 858 | (1,518) | (476) | (1,136) | 611 | (1,692) | (475) | (1,556) |
| Human Rights and Equity Services | 573 | (956) | (841) | (1,224) | 474 | (950) | (872) | (1,348) |
| University Secretariat | | (810) | (47) | (857) | 5 | (843) | (95) | (933) |
| Office of Government and Community Engagements | | (562) | (52) | (614) | 77 | (560) | (120) | (603) |
| Institutional Analysis and Planning | | (357) | (18) | (375) | | (378) | (23) | (401) |
| Internal Audit and University Risk Management | | (383) | (7) | (390) | | (381) | (34) | (415) |
| Total Shared Services | 3,970 | (23,673) | (7,256) | (26,959) | 3,982 | (24,743) | (8,172) | (28,933) |
| Space | | | | | | | | |
| Facilities Management | 1,103 | (12,319) | (3,617) | (14,833) | 815 | (12,549) | (3,794) | (15,528) |
| Campus Security Services | 154 | (1,554) | (1,075) | (2,475) | 153 | (1,548) | (1,208) | (2,603) |
| Campus Development and Community Agreements | 554 | (70) | (2,608) | (2,124) | 447 | (260) | (1,645) | (1,458) |
| Utilities, Taxes and Insurance | 3,051 | | (10,360) | (7,309) | 2,425 | | (10,348) | (7,923) |
| Financing | 1,833 | | (11,123) | (9,290) | 3,706 | | (9,296) | (5,590) |
| Total Space | 6,695 | (13,943) | (28,783) | (36,031) | 7,546 | (14,357) | (26,291) | (33,102) |
| Global | | | | | | | | |
| Scholarships, Bursaries and Fellowships | 3,504 | | (26,018) | (22,514) | 3,331 | | (22,425) | (19,094) |
| Capital | 8,554 | | (14,795) | (6,241) | 4,711 | | (14,038) | (9,327) |
| University Global ⁽²⁾ | 280,036 | (1,874) | (4,838) | 273,324 | 261,590 | (1,887) | (6,552) | 253,151 |
| Total Global | 292,094 | (1,874) | (45,651) | 244,569 | 269,632 | (1,887) | (43,015) | 224,730 |
| Total University | 358,467 | (233,001) | (128,945) | (3,479) | 368,052 | (238,613) | (132,086) | (2,647) |

(1) Includes the following: the offices of the President; the Vice-President, Administration; the Provost and Vice-President, Academic; the Vice-President, Research; the Vice-Provost and Associate Vice-President, Academic; the Vice-Provost, Students; the Vice-Provost, Strategic Partnerships and International; the Vice-President, Indigenous Engagement; the Associate Vice-President, Advancement and External Relations; the Associate Vice-President, Professional and Continuing Studies; as well as the operating costs of the Board of Trustees and Senate.

(2) Starting in 2021-22, International student program (ISP) revenue is budgeted in the University Global responsibility centre. In prior years, the ISP revenue was budgeted in the programs' respective Faculty. See page 25 for details of budgeted ISP revenue by program.

Teaching Faculties



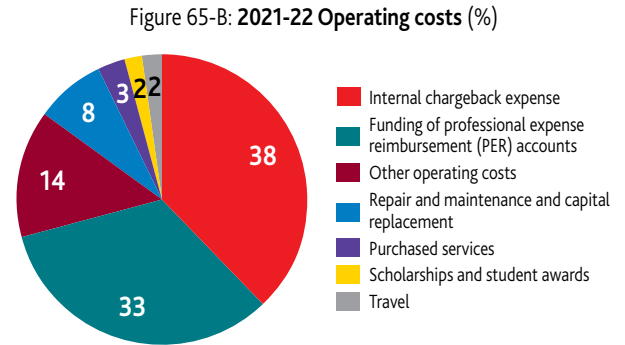
Faculty of Applied Health Sciences

Applied Health Sciences supports the priorities of the Institutional Strategic Plan: We deliver and develop high-quality undergraduate and graduate professional programs which meet the needs of students and the community; we promote and develop strong basic and applied research foci with outstanding researchers, research partnerships and excellent graduate and undergraduate student research opportunities; our expansive experiential education and practicum opportunities for undergraduate and graduate students along with our extensive network of community partnerships work synergistically to enhance the life and vitality of the Niagara region and beyond; and we prioritize curriculum revision, new program development and student/faculty recruitment and support, which fosters inclusivity, accessibility, reconciliation and decolonization. For more information on the FAHS, visit the Faculty website at brocku.ca/applied-health-sciences

Note: Revenue includes \$0.14 million (\$0.16 million in 2020-21) funding related to Canada Research Chairs (shown as inter-fund revenue). See Figure 65-B for a breakdown of operating expenses by type.

Figure 65-A

| (\$000s) | 2021-22 Budget | 2020-21 Budget | 2019-20 Actual |
|---------------------------------------|----------------|----------------|----------------|
| Revenue | 140 | 325 | 420 |
| Personnel costs | (25,014) 96.6% | (24,858) 96.2% | (22,300) 96.0% |
| Operating costs | (893) 3.4% | (993) 3.8% | (929) 4.0% |
| Total costs | (25,907) 100% | (25,851) 100% | (23,229) 100% |
| Net | (25,767) | (25,526) | (22,809) |
| FTE – faculty ⁽¹⁾ | 90.0 | 92.4 | |
| FTE – LTA/ILTA faculty ⁽¹⁾ | 9.3 | 7.3 | |
| FTE – staff ⁽²⁾ | 33.7 | 34.7 | |



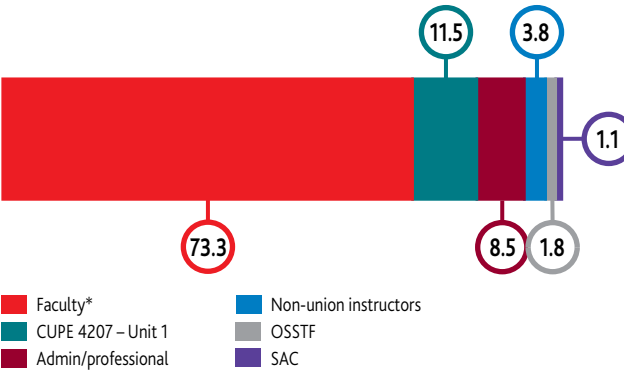
1) Full-time equivalent (FTE) faculty/librarians represents Brock University Faculty Association (BUFA) probationary and tenured faculty and Associate Deans (both filled and unfilled positions). LTA/ILTA represents BUFA limited-term and instructional limited-term faculty appointments. Faculty on sabbatical are represented as one FTE.
(2) FTE – staff represents evaluated salaried staff positions and ongoing CUPE 1295 positions (both filled and unfilled).
(3) See figure 13 in 'The Big Picture' pullout for explanation of the figures reported.
(4) See figure 14 in 'The Big Picture' pullout for explanation of the figures reported.

Figure 65-C

| | 2021-22 Budget | 2020-21 Actual | 2019-20 Actual | 2018-19 Actual |
|-----------------------------------|----------------|----------------|----------------|----------------|
| Undergraduate average class size | | | | |
| Overall | | 86.7 | 76.3 | 71.4 |
| Year 1 | | 160.5 | 177.5 | 156.2 |
| Year 2 | | 112.2 | 108.1 | 100.8 |
| Year 3 | | 83.7 | 66.2 | 60.3 |
| Year 4 | | 49.2 | 41.1 | 43.9 |
| Headcount by major ⁽³⁾ | 4,293 | 4,412 | 4,168 | 4,121 |
| FTE by major ⁽⁴⁾ | | | | |
| Undergraduate | | 3,979 | 3,815 | 3,799 |
| Graduate | | 306 | 242 | 206 |

Source: Institutional Analysis

Figure 65-D: 2021-22 Budget personnel costs (including benefits) (%)



*Note: BUFA positions, BUFA overload and Associate Deans.



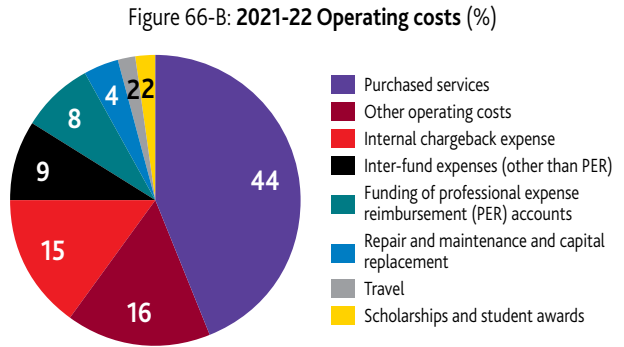
Goodman School of Business

The Goodman School of Business is a globally oriented and community dedicated business school. The 2021-22 budget supported the School's assessment through Business School Impact System (BSIS), a process designed to determine the extent and nature of a business school's impact upon its local environment. Goodman is the third Canadian business school to receive the BSIS label. A key finding of the report is that Goodman contributes \$380 million to the Niagara economy through direct, indirect and induced annual contributions. The assessment highlighted Goodman's strengths and informed of gaps where additional impacts could be made. The 2021-22 budget provides funding to begin to address those gaps, leading to greater community impact and fostering our efforts to be an internationally recognized leading business school in experiential education and scholarly activities. Goodman's accreditations from the Association to Advance Collegiate Schools of Business International, the Chartered Professional Accountants Ontario and Chartered Managers Canada /National Centre for Management Accreditation ensures our students learn from a school that is committed to continuous improvement. For more information, visit brocku.ca/goodman

Note: Revenue includes \$0.36 million (\$0.55 million in 2020-21) of program revenue related to Goodman's professional and executive programs. Starting in 2021-22, International student program (ISP) revenue is reported in the University Global responsibility centre. ISP revenue of \$14.7 million was included as part of Goodman's 2020-21 Budget and \$12.6 million in 2019-20 Actuals. See Figure 66-B for a breakdown of operating expenses by type.

Figure 66-A

| (\$000s) | 2021-22 Budget | 2020-21 Budget | 2019-20 Actual |
|---------------------------------------|----------------|----------------|----------------|
| Revenue | 936 | 15,865 | 13,527 |
| Personnel costs | (27,851) 89.1% | (29,356) 85.2% | (28,424) 88.3% |
| Operating costs | (3,407) 10.9% | (5,081) 14.8% | (3,780) 11.7% |
| Total costs | (31,258) 100% | (34,437) 100% | (32,204) 100% |
| Net | (30,322) | (18,572) | (18,677) |
| FTE – faculty ⁽¹⁾ | 80.0 | 84.2 | |
| FTE – LTA/ILTA faculty ⁽¹⁾ | 14.0 | 14.0 | |
| FTE – staff ⁽²⁾ | 42.0 | 46.7 | |



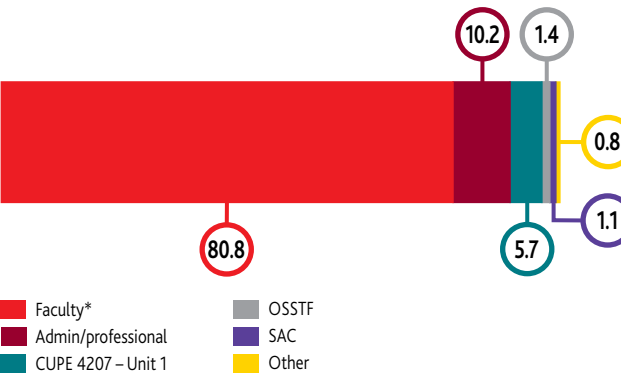
1) Full-time equivalent (FTE) faculty/librarians represents Brock University Faculty Association (BUFA) probationary and tenured faculty and Associate Deans (both filled and unfilled positions). LTA/ILTA represents BUFA limited-term and instructional limited-term faculty appointments. Faculty on sabbatical are represented as one FTE.
(2) FTE – staff represents evaluated salaried staff positions and ongoing CUPE 1295 positions (both filled and unfilled).
(3) See figure 13 in 'The Big Picture' pullout for explanation of the figures reported.
(4) See figure 14 in 'The Big Picture' pullout for explanation of the figures reported.

Figure 66-C

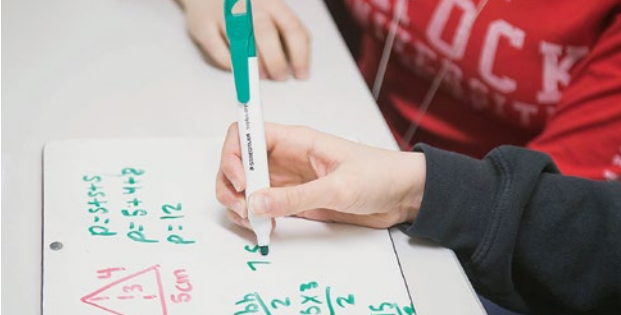
| | 2021-22 Budget | 2020-21 Actual | 2019-20 Actual | 2018-19 Actual |
|-----------------------------------|----------------|----------------|----------------|----------------|
| Undergraduate average class size | | | | |
| Overall | | 50.0 | 49.7 | 48.6 |
| Year 1 | | 59.9 | 62.9 | 68.2 |
| Year 2 | | 64.1 | 61.0 | 60.6 |
| Year 3 | | 41.5 | 41.7 | 39.5 |
| Year 4 | | 35.7 | 34.1 | 31.3 |
| Headcount by major ⁽³⁾ | 3,394 | 3,415 | 3,593 | 3,576 |
| FTE by major ⁽⁴⁾ | | | | |
| Undergraduate | | 3,089 | 3,195 | 3,162 |
| Graduate | | 615 | 644 | 582 |

Source: Institutional Analysis

Figure 66-D: 2021-22 Budget personnel costs (including benefits) (%)



*Note: BUFA positions, BUFA overload and Associate Deans.



Faculty of Education

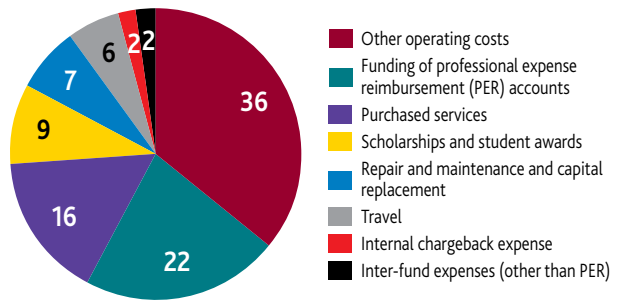
The Faculty of Education (FOE) is a leader in the delivery of academic programs related to learning and teaching across the lifespan. Our academic programs, scholarship and creative activities, and service are recognized for their excellence and career orientation. Our Indigenous Education programs, currently Brock's only Indigenous programs, support the educational and professional formation of teachers for remote communities and university education pathways for Indigenous adults in communities across Ontario. Our outstanding Teacher Education programs respond to the needs of Ontario's boards of education, including in the much-needed fields of technological education. Adult Education and Early Childhood Education (ECE) are Brock leaders as fully online programs, which create opportunities for adults and professionals to complete a university degree while maintaining employment and family responsibilities. The Early Childhood Education (ECE) program is a degree completion pathway for ECE educators in Ontario and internationally. Our graduate (MEd, PhD) programs provide rigorous academic and professional education for teachers and school, university, college, community and industry leaders. Visit brocku.ca/education

Note: Revenue includes \$1.66 million (\$1.72 million in 2020-21) of student fees related to Continuing Teacher Education and Adult Education. Starting in 2021-22 International student program (ISP) revenue is reported in the University Global responsibility centre. ISP revenue of \$2.3 million was included as part of FOE's 2020-21 Budget and \$1.9 million in 2019-20 Actuals. See Figure 67-B for a breakdown of operating expenses by type.

Figure 67-A

| (\$000s) | 2021-22 Budget | 2020-21 Budget | 2019-20 Actual |
|---------------------------------------|----------------|----------------|----------------|
| Revenue | 1,858 | 4,295 | 3,703 |
| Personnel costs | (18,561) 95.1% | (18,309) 93.8% | (16,882) 93.4% |
| Operating costs | (953) 4.9% | (1,209) 6.2% | (1,184) 6.6% |
| Total costs | (19,514) 100% | (19,518) 100% | (18,066) 100% |
| Net | (17,656) | (15,223) | (14,363) |
| FTE – faculty ⁽¹⁾ | 44.4 | 42.3 | |
| FTE – LTA/ILTA faculty ⁽¹⁾ | 12.5 | 12.8 | |
| FTE – staff ⁽²⁾ | 39.6 | 41.0 | |

Figure 67-B: 2021-22 Operating costs (%)



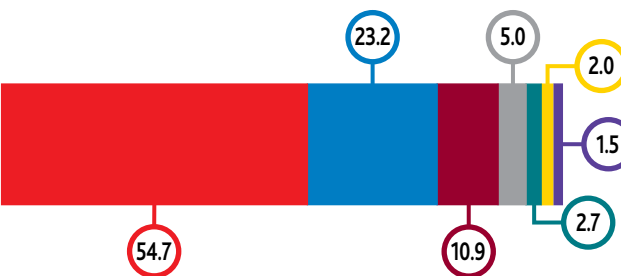
1) Full-time equivalent (FTE) faculty/librarians represents Brock University Faculty Association (BUFA) probationary and tenured faculty and Associate Deans (both filled and unfilled positions). LTA/ILTA represents BUFA limited-term and instructional limited-term faculty appointments. Faculty on sabbatical are represented as one FTE.
(2) FTE – staff represents evaluated salaried staff positions and ongoing CUPE 1295 positions (both filled and unfilled).
(3) See figure 13 in 'The Big Picture' pullout for explanation of the figures reported.
(4) See figure 14 in 'The Big Picture' pullout for explanation of the figures reported.

Figure 67-C

| | 2021-22 Budget | 2020-21 Actual | 2019-20 Actual | 2018-19 Actual |
|-----------------------------------|----------------|----------------|----------------|----------------|
| Undergraduate average class size | | | | |
| Overall | | 45.6 | 42.6 | 43.7 |
| Year 1 | | 79.2 | 106.5 | 80.7 |
| Year 2 | | 28.2 | 30.3 | 30.6 |
| Year 3 | | 44.2 | 38.6 | 43.1 |
| Year 4 | | 48.0 | 39.0 | 46.3 |
| Headcount by major ⁽³⁾ | 2,000 | 1,920 | 1,772 | 1,728 |
| FTE by major ⁽⁴⁾ | | | | |
| Undergraduate | | 1,599 | 1,383 | 1,301 |
| Graduate | | 168 | 244 | 203 |

Source: Institutional Analysis

Figure 67-D: 2021-22 Budget personnel costs (including benefits) (%)



Faculty*
CUPE 4207 – Unit 1
Admin/professional
OSSTF
Other
SAC
Non-union instructors

*Note: BUFA positions, BUFA overload and Associate Deans.



Faculty of Humanities

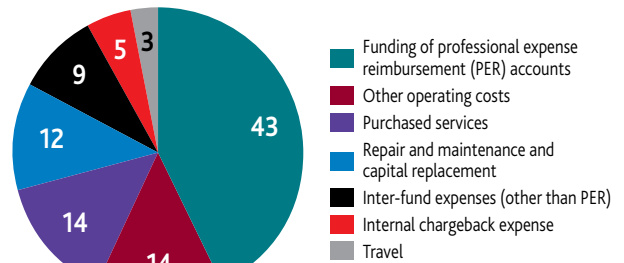
The work of the Faculty of Humanities inoculates against extremism by examining the cultural and intellectual frameworks of the world and the human experience. We work on figuring out what really happened or is happening, how we can know, and what we can do about it. We are the very embodiment of the Institutional Strategic Plan: Our students have an experience unparalleled in any Ontario university, both in the classroom and beyond, as they engage with the world and consider how to improve it; our award-winning researchers and creative practitioners have international reputations and produce significant impact through their work; we enhance the life of our community through creative performances, exhibits and intellectual events; and we actively pursue inclusion and accessibility through our teaching, research, creative activity and service. For more information on the Faculty of Humanities and its programs, visit brocku.ca/humanities/

Note: Revenue includes \$0.49 million (\$0.50 million in 2020-21) of spending allocations from the Marilyn I. Walker School of Fine and Performing Arts Endowment Fund as well as \$0.80 million (\$0.83 million in 2020-21) of funding related to Canada Research Chairs (shown as inter-fund revenue). See Figure 68-B for a breakdown of operating expenses by type.

Figure 68-A

| (\$000s) | 2021-22 Budget | 2020-21 Budget | 2019-20 Actual |
|---------------------------------------|----------------|----------------|----------------|
| Revenue | 587 | 625 | 541 |
| Personnel costs | (23,056) 96.8% | (22,117) 96.3% | (21,472) 96.8% |
| Operating costs | (769) 3.2% | (843) 3.7% | (721) 3.2% |
| Total costs | (23,825) 100% | (22,960) 100% | (22,193) 100% |
| Net | (23,238) | (22,335) | (21,652) |
| FTE – faculty ⁽¹⁾ | 93.3 | 89.4 | |
| FTE – LTA/ILTA faculty ⁽¹⁾ | 3.5 | 5.0 | |
| FTE – staff ⁽²⁾ | 30.1 | 29.7 | |

Figure 68-B: 2021-22 Operating costs (%)



1) Full-time equivalent (FTE) faculty/librarians represents Brock University Faculty Association (BUFA) probationary and tenured faculty and Associate Deans (both filled and unfilled positions). LTA/ILTA represents BUFA limited-term and instructional limited-term faculty appointments. Faculty on sabbatical are represented as one FTE.
(2) FTE – staff represents evaluated salaried staff positions and ongoing CUPE 1295 positions (both filled and unfilled).
(3) See figure 13 in 'The Big Picture' pullout for explanation of the figures reported.
(4) See figure 14 in 'The Big Picture' pullout for explanation of the figures reported.

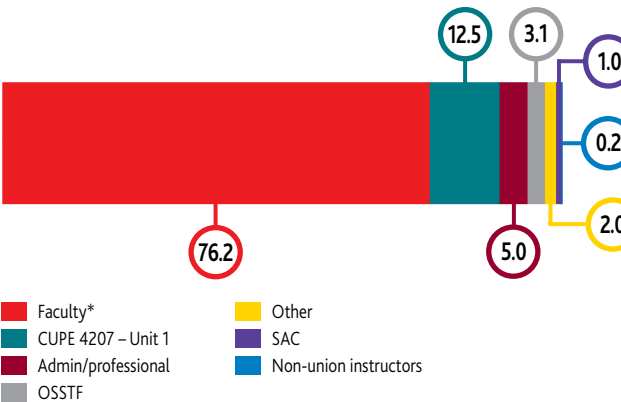


Figure 68-C

| | 2021-22 Budget | 2020-21 Actual | 2019-20 Actual | 2018-19 Actual |
|-----------------------------------|----------------|----------------|----------------|----------------|
| Undergraduate average class size | | | | |
| Overall | | 32.8 | 33.2 | 33.7 |
| Year 1 | | 63.9 | 69.0 | 77.0 |
| Year 2 | | 32.7 | 31.8 | 32.2 |
| Year 3 | | 19.3 | 18.4 | 19.1 |
| Year 4 | | 11.3 | 9.7 | 8.7 |
| Headcount by major ⁽³⁾ | 1,890 | 1,885 | 1,879 | 1,724 |
| FTE by major ⁽⁴⁾ | | | | |
| Undergraduate | | 1,688 | 1,667 | 1,492 |
| Graduate | | 60 | 57 | 63 |

Source: Institutional Analysis

Figure 68-D: 2021-22 Budget personnel costs (including benefits) (%)



*Note: BUFA positions, BUFA overload and Associate Deans.



Faculty of Mathematics and Science

The Faculty of Mathematics and Science (FMS) develops and delivers programs (many with a co-op option) and courses to provide knowledge and hands-on experiences that serve as a strong foundation for its students. FMS aligns to the Institutional Strategic Plan in many ways, including by:

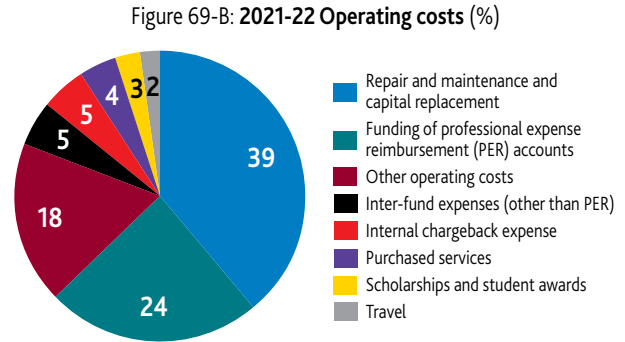
- Having a culture that focuses on multidisciplinary and transdisciplinary approaches (as seen in Neuroscience, Biotechnology, etc.).
- Being a leader in bringing in funding from a wide range of sources to support research infrastructure and capacity; and researchers' work in a wide range of areas with local and global impact, ranging from pharmaceutical development to grape and wine innovation.
- Participating in the program "Bridging our Worlds through Science," and working with Brock Aboriginal Student Services and Six Nations schools to increase participation of Indigenous students.
- Developing the FMS Inclusiveness, Diversity, Equity, Accessibility (IDEA) Strategic Plan and increasing entrance and research scholarships to promote FMS offerings.

For information on the Faculty of Mathematics and Science, visit brocku.ca/mathematics-science

Note: Revenue includes \$0.30 million (\$0.30 million in 2020-21) funding related to Canada Research Chairs (shown as inter-fund revenue). Starting in 2021-22, International student program (ISP) revenue is reported in the University Global responsibility centre. ISP revenue of \$0.32 million was included as part of FMS' 2020-21 Budget and \$0.30 million in 2019-20 Actuals. See Figure 69-B for a breakdown of operating expenses by type.

Figure 69-A

| (\$000s) | 2021-22 Budget | 2020-21 Budget | 2019-20 Actual |
|---------------------------------------|----------------|----------------|----------------|
| Revenue | 402 | 719 | 809 |
| Personnel costs | (22,850) 96.0% | (22,456) 95.9% | (21,655) 95.5% |
| Operating costs | (941) 4.0% | (963) 4.1% | (1,014) 4.5% |
| Total costs | (23,791) 100% | (23,419) 100% | (22,669) 100% |
| Net | (23,389) | (22,700) | (21,860) |
| FTE – faculty ⁽¹⁾ | 71.4 | 69.3 | |
| FTE – LTA/ILTA faculty ⁽¹⁾ | 4.0 | 4.0 | |
| FTE – staff ⁽²⁾ | 50.2 | 50.7 | |



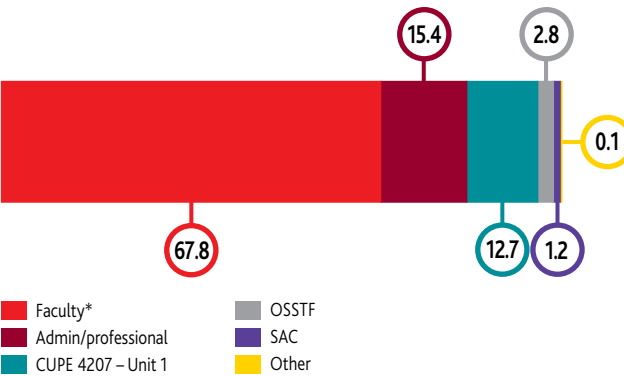
1) Full-time equivalent (FTE) faculty/librarians represents Brock University Faculty Association (BUFA) probationary and tenured faculty and Associate Deans (both filled and unfilled positions). LTA/ILTA represents BUFA limited-term and instructional limited-term faculty appointments. Faculty on sabbatical are represented as one FTE.
(2) FTE – staff represents evaluated salaried staff positions and ongoing CUPE 1295 positions (both filled and unfilled).
(3) See figure 13 in 'The Big Picture' pullout for explanation of the figures reported.
(4) See figure 14 in 'The Big Picture' pullout for explanation of the figures reported.

Figure 69-C

| | 2021-22 Budget | 2020-21 Actual | 2019-20 Actual | 2018-19 Actual |
|-----------------------------------|----------------|----------------|----------------|----------------|
| Undergraduate average class size | | | | |
| Overall | | 94.9 | 102.9 | 82.7 |
| Year 1 | | 243.6 | 272.8 | 275.6 |
| Year 2 | | 58.0 | 54.0 | 51.0 |
| Year 3 | | 33.9 | 32.3 | 27.7 |
| Year 4 | | 24.2 | 17.3 | 12.3 |
| Headcount by major ⁽³⁾ | 2,408 | 2,449 | 2,474 | 2,230 |
| FTE by major ⁽⁴⁾ | | | | |
| Undergraduate | | 2,174 | 2,110 | 1,904 |
| Graduate | | 163 | 192 | 197 |

Source: Institutional Analysis

Figure 69-D: 2021-22 Budget personnel costs (including benefits) (%)



*Note: BUFA positions, BUFA overload and Associate Deans.



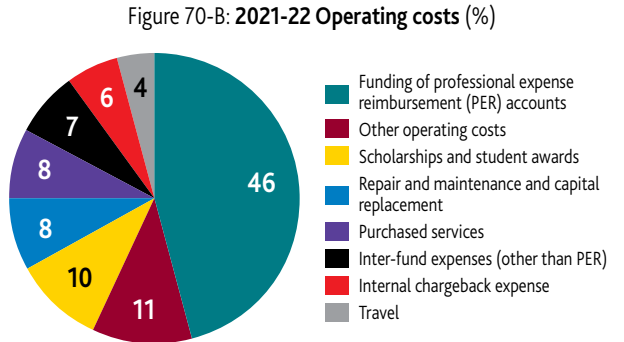
Faculty of Social Sciences

Brock's largest Faculty offers cutting-edge programs and diverse experiential learning opportunities, providing students with opportunities to push boundaries while developing the tools required to succeed in an ever-changing world. Home to both new and emerging fields of study, including environmental sustainability, politics, economics, psychology, labour studies, communication theory and business communications, applied disability studies, child and youth studies, social justice, applied linguistics, popular culture and film studies, geography and tourism, gender studies, and sociology, the Faculty of Social Sciences prepares students for multiple career paths. An emphasis on understanding complex phenomena through a variety of lenses helps students become innovative, engaged citizens ready to tackle the problems that matter most to them. Highlights of our strategic investments that promote institutional priorities include certificate program development; enhanced course offerings in blended, online and accelerated formats; and additional cohorts in professional accreditation programs. These initiatives increase accessibility for part-time students, provide opportunities for adult learners and promote community outreach. For information on the Faculty of Social Sciences, visit brocku.ca/social-sciences/

Note: Revenue includes \$0.31 million (\$0.36 million in 2020-21) funding related to Canada Research Chairs (shown as inter-fund revenue). See Figure 70-B for a breakdown of operating expenses by type.

Figure 70-A

| (\$000s) | 2021-22 Budget | 2020-21 Budget | 2019-20 Actual |
|---------------------------------------|----------------|----------------|----------------|
| Revenue | 320 | 384 | 357 |
| Personnel costs | (38,129) 97.2% | (38,394) 96.7% | (37,907) 97.3% |
| Operating costs | (1,098) 2.8% | (1,310) 3.3% | (1,033) 2.7% |
| Total costs | (39,227) 100% | (39,704) 100% | (38,940) 100% |
| Net | (38,907) | (39,320) | (38,583) |
| OG FTE – faculty ⁽¹⁾ | 153.3 | 152.5 | |
| FTE – LTA/ILTA faculty ⁽¹⁾ | 10.8 | 12.2 | |
| OG FTE – staff ⁽²⁾ | 41.1 | 41.6 | |



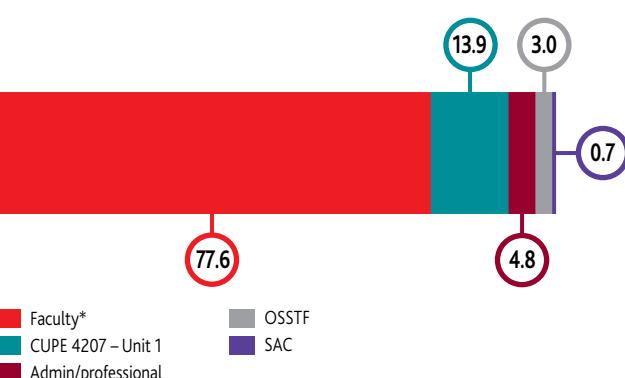
1) Full-time equivalent (FTE) faculty/librarians represents Brock University Faculty Association (BUFA) probationary and tenured faculty and Associate Deans (both filled and unfilled positions). LTA/ILTA represents BUFA limited-term and instructional limited-term faculty appointments. Faculty on sabbatical are represented as one FTE.
(2) FTE – staff represents evaluated salaried staff positions and ongoing CUPE 1295 positions (both filled and unfilled).
(3) See figure 13 in 'The Big Picture' pullout for explanation of the figures reported.
(4) See figure 14 in 'The Big Picture' pullout for explanation of the figures reported.

Figure 70-C

| | 2021-22 Budget | 2020-21 Actual | 2019-20 Actual | 2018-19 Actual |
|-----------------------------------|----------------|----------------|----------------|----------------|
| Undergraduate average class size | | | | |
| Overall | | 75.3 | 77.7 | 70.4 |
| Year 1 | | 226.4 | 254.6 | 246.1 |
| Year 2 | | 105.2 | 98.6 | 91.7 |
| Year 3 | | 49.9 | 50.9 | 47.7 |
| Year 4 | | 21.2 | 21.6 | 20.2 |
| Headcount by major ⁽³⁾ | 5,343 | 5,543 | 5,827 | 5,625 |
| FTE by major ⁽⁴⁾ | | | | |
| Undergraduate | | 4,828 | 4,897 | 4,703 |
| Graduate | | 412 | 404 | 364 |

Source: Institutional Analysis

Figure 70-D: 2021-22 Budget personnel costs (including benefits) (%)



*Note: BUFA positions, BUFA overload and Associate Deans.

Academic support

Faculty of Graduate Studies

Figure 71

| (\$000s) | 2021-22 Budget | 2020-21 Budget | 2019-20 Actual |
|------------------------------|----------------|----------------|----------------|
| Revenue | 361 | 462 | 513 |
| Personnel costs | (1,405) 89.8% | (1,350) 88.6% | (1,373) 84.6% |
| Operating costs | (160) 10.2% | (173) 11.4% | (250) 15.4% |
| Total costs | (1,565) 100% | (1,523) 100% | (1,623) 100% |
| Net | (1,204) | (1,061) | (1,110) |
| FTE – faculty ⁽¹⁾ | 1.0 | 1.0 | |
| FTE – staff ⁽²⁾ | 14.0 | 13.0 | |

(1) Full-time equivalent (FTE) faculty/librarians represents Brock University Faculty Association (BUFA) probationary and tenured faculty and Associate Deans (both filled and unfilled positions). LTA/ILTA represents BUFA limited-term and instructional limited-term faculty appointments. Faculty on sabbatical are represented as one FTE.
(2) FTE – staff represents evaluated salaried staff positions and ongoing CUPE 1295 positions (both filled and unfilled).

Brock embraces integrative graduate education as a pathway to independence and a breadth of career options built on a foundation of collegial mentorship, collaboration, transparency and merit. Accordingly, our 50 graduate programs embrace contemporary issues, highlighting and pushing the boundaries of current thought, ongoing progress, and future developments across and between disciplines. The Faculty of Graduate Studies (the Faculty) has a critical role in meeting the Institutional Strategic Plan’s goal to build research capacity across the University, thereby positioning Brock as a key comprehensive university for the 21st century.

The Faculty is the centralised administrative and academic entity for the University’s 50 graduate programs. We therefore operate across all Faculties and we are intimately involved in integrative recruitment and retention efforts for both undergraduate and graduate levels. We align with the Institutional Strategic Plan by ensuring these initiatives encourage inclusivity, accessibility, reconciliation and decolonization.

The Faculty oversees all graduate applications, admissions and registration, ongoing enrolment and records, funding, internal and external graduate scholarships and awards, and graduate student essential skills and professional development programming.

In collaboration with Brock’s Graduate Council and the Senate Graduate Studies Committee, the Faculty ensures the development and enforcement of all relevant rules, regulations and policies concerning graduate studies. In collaboration with the Graduate Students’ Association, the

Faculty also advocates for graduate student needs and issues on campus. In alignment with the Institutional Strategic Plan, we hope to offer a transformational and accessible academic and university experience to our graduate students, and enhance the life and vitality of our local region and beyond. For more information, visit brocku.ca/graduate-studies

Note: Revenue includes \$0.35 million (\$0.39 million in 2020-21) from the Ontario University Application Centre.

Library

Figure 72

| (\$000s) | 2021-22 Budget | 2020-21 Budget | 2019-20 Actual |
|---------------------------------------|----------------|----------------|----------------|
| Revenue | 181 | 172 | 192 |
| Personnel costs | (5,343) 48.4% | (5,621) 49.8% | (5,113) 48.6% |
| Operating costs | (5,693) 51.6% | (5,656) 50.2% | (5,397) 51.4% |
| Total costs | (11,036) 100% | (11,277) 100% | (10,510) 100% |
| Net | (10,855) | (11,105) | (10,318) |
| FTE – faculty ⁽¹⁾ | 18.5 | 17.6 | |
| FTE – LTA/ILTA faculty ⁽¹⁾ | 1.0 | 2.0 | |
| FTE – staff ⁽²⁾ | 28.8 | 33.2 | |

(1) Full-time equivalent (FTE) faculty/librarians represents Brock University Faculty Association (BUFA) probationary and tenured faculty and Associate Deans (both filled and unfilled positions). LTA/ILTA represents BUFA limited-term and instructional limited-term faculty appointments. Faculty on sabbatical are represented as one FTE.
(2) FTE – staff represents evaluated salaried staff positions and ongoing CUPE 1295 positions (both filled and unfilled).

The Brock University Library enriches teaching, learning and research at Brock through collaborative expertise, rich content and inclusive spaces. The Library supports student success by providing the competencies, tools and resources that learners need to excel in a changing environment; advances knowledge by providing access to scholarly information and through active engagement in the research lifecycle; and inspires discovery by fostering creative engagement with technology. The Brock University Library includes the James A. Gibson Library; the Map, Data and GIS Library; the Archives and Special Collections; and the new Digital Scholarship Lab and Makerspace in the newly built Rankin Family Pavilion. The Library comprises six departments and a staff of 48, of whom 20 are professional librarians. The Brock Library’s strategic plan has four strategic pillars highlighting student success; the research lifecycle; community engagement; and strengthening capacity. For more information, visit brocku.ca/library

Note: Operating costs include \$5.22 million of library acquisitions (\$5.04 million in 2020-21) and \$0.14 million of repairs and maintenance costs (\$0.19 million in 2020-21).

Research Services

Figure 73-A

| (\$000s) | 2021-22 Budget | 2020-21 Budget | 2019-20 Actual |
|----------------------------|----------------|----------------|----------------|
| Revenue | 2,760 | 2,628 | 2,347 |
| Personnel costs | (2,238) 42.6% | (2,320) 43.4% | (1,651) 35.0% |
| Operating costs | (3,017) 57.4% | (3,020) 56.6% | (3,064) 65.0% |
| Total costs | (5,255) 100% | (5,340) 100% | (4,715) 100% |
| Net* | (2,495) | (2,712) | (2,368) |
| FTE – staff ⁽¹⁾ | 26.1 | 27.1 | |

(1) FTE – staff represents evaluated salaried staff positions and ongoing CUPE 1295 positions (both filled and unfilled).

Research Services includes the Office of Research Services (ORS), costs related to research involving animals (Animal Care), the Research Ethics Board and its operations, the Cuvée Grand Tasting event, funding of the Cool Climate Oenology and Viticulture Institute (CCOVI), and support for other transdisciplinary research and activities. (Note: costs related to the office of the Vice-President, Research are included in the Senior Academic and Administration Team responsibility centre.)

ORS supports Brock’s strategic priority of advancing research capacity across the University. Staff assist researchers in crafting grant proposals, administer contracts and funding, and provide support for commercialization and intellectual property management. ORS continuously strives to improve service to our researchers by identifying opportunities for improving process efficiencies and reducing timelines. The 2021-22 budget includes measures to improve operations. ORS is also working to establish a focal point for funders, industry, community groups and researchers to connect and build awareness of Brock University as a centre of research excellence. For information on the ORS, visit brocku.ca/research. For information on research involving animals, visit brocku.ca/research-at-brock/office-of-research-services/research-ethics-office/#animal-care

The Cuvée Grand Tasting event, hosted by CCOVI, helps attendees discover Ontario’s best VQA wines while also raising thousands of dollars to fund academic scholarships and research. Visit cuvée.ca/grand-tasting/

* The above costs do not reflect the direct revenue or expenses of research. Nor do they reflect the research portion of Faculty members’ salary and benefits (typically 40 per cent) and other overhead-related costs. Faculty members’ salary and benefits are reflected in the teaching Faculties.

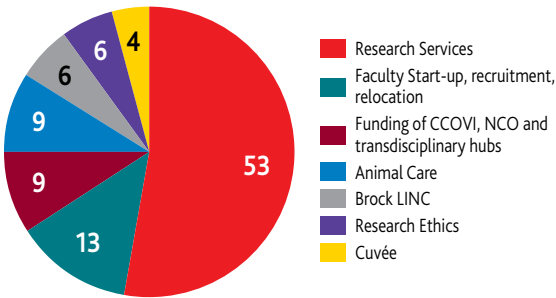
CCOVI is Brock’s flagship transdisciplinary institute. It defines a place, not only within the University, to network faculty, students and staff dedicated to advancing the Canadian grape and wine industry. It extends to partnering academic communities, federal and provincial government research organizations, and regional grape and wine industry groups across Canada, as well as cool climate wine regions around the world. For information on CCOVI, visit brocku.ca/ccovi

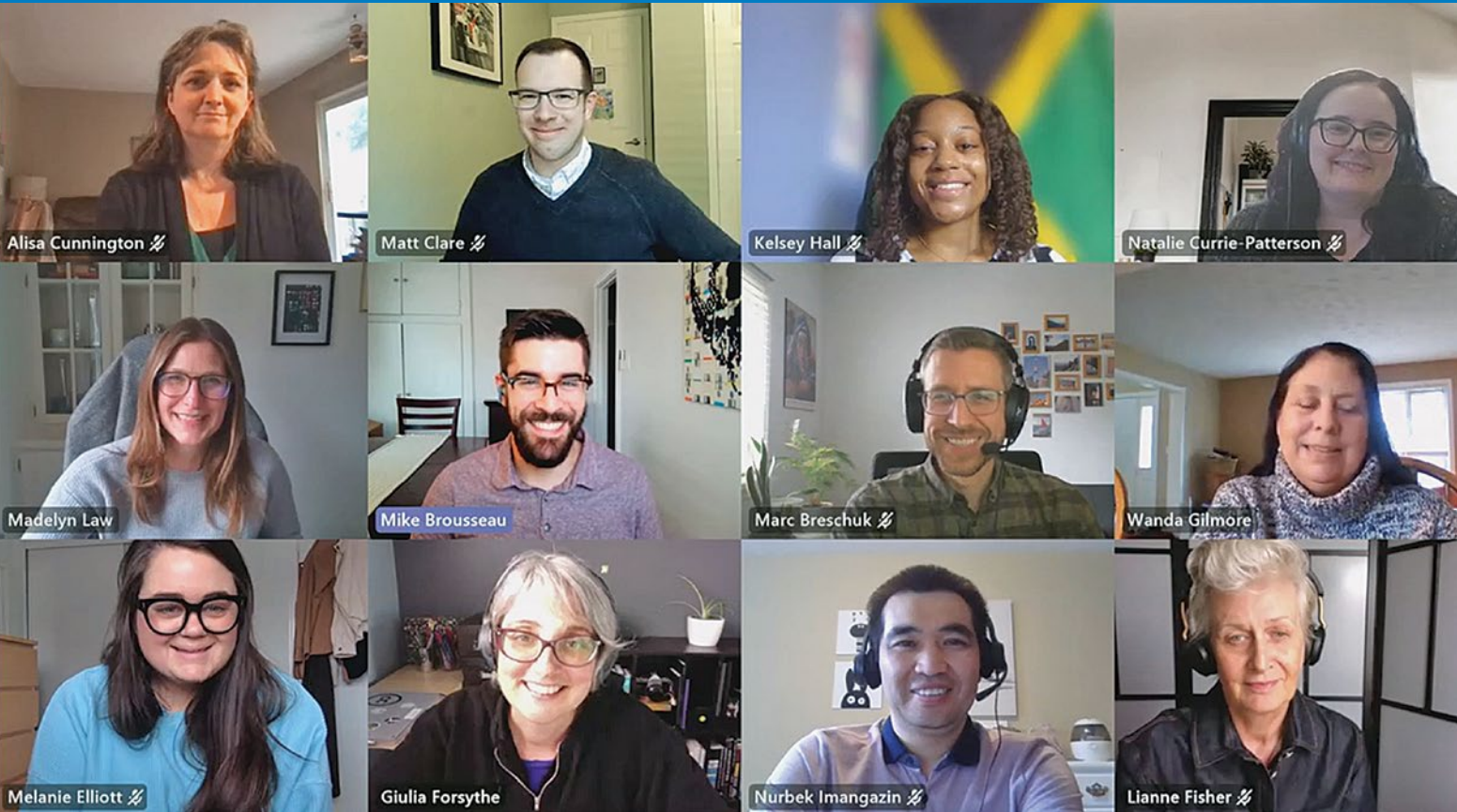
Brock continues to support transdisciplinary research through dedicated support to incubators of innovation that have high impact on the community.

Funding in the 2021-22 budget is also directed to researchers through new internal research seed grants and awards programs that can accelerate research activity and enhance the competitiveness of grant applications to major funders.

Note: Revenue includes \$2.09 million of grant revenue related to the Research Support Fund (\$2.09 million in 2020-21). Operating costs include, \$0.65 million of funding for VPR Research Excellence support (\$0.64 million in 2020-21); \$0.68 million of funding of the start-up funds and related costs for new faculty members and librarians (\$0.75 million in 2020-21); \$0.45 million of funding for the Cool Climate Oenology and Viticulture Institute, Lifespan Development and the Niagara Community Observatory (NCO) (\$0.49 in 2020-21) and \$0.25 million of funding for Match of Minds (\$0.25 million in 2020-21).

Figure 73-B: 2021-22 total costs by cost centre (%)





Madelyn Law, Brock's Associate Vice-Provost, Teaching and Learning (second row, left), and Brock's Centre for Pedagogical Innovation team worked with instructors to transition courses online during the COVID-19 pandemic.

Centre for Pedagogical Innovation

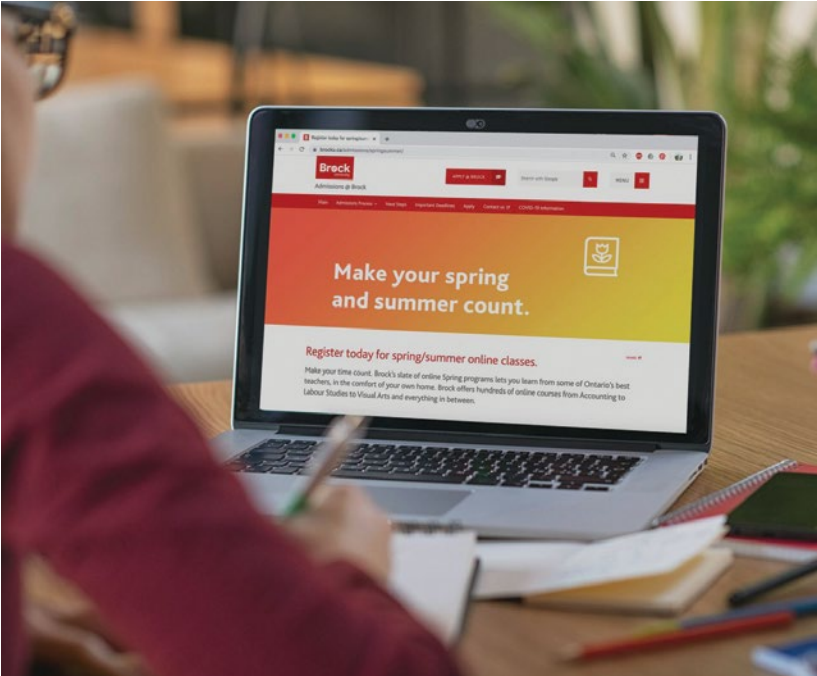
Figure 74

| (\$000s) | 2021-22 Budget | 2020-21 Budget | 2019-20 Actual |
|----------------------------|----------------|----------------|----------------|
| Revenue | 25 | 268 | 102 |
| Personnel costs | (898) 95.5% | (1,055) 84.8% | (788) 82.1% |
| Operating costs | (42) 4.5% | (189) 15.2% | (172) 17.9% |
| Total costs | (940) 100% | (1,244) 100% | (960) 100% |
| Net | (915) | (976) | (858) |
| FTE – staff ⁽¹⁾ | 11.0 | 13.2 | |

(1) FTE – staff represents evaluated salaried staff positions and ongoing CUPE 1295 positions (both filled and unfilled).

The Centre for Pedagogical Innovation (CPI), as defined in the 2021-22 budget, includes teaching and learning advancement and online learning.

CPI is committed to fostering a culture of excellence in teaching and learning across the University. Through educational outreach and services to Brock faculty, instructors, teaching assistants and staff, CPI brings people together to explore effective teaching and learning practices, as well as innovative pedagogies, both in the classroom and online. CPI also assists departments and instructors in the design, development and delivery of online and blended courses and programs. For more information, visit brocku.ca/pedagogical-innovation/



Student specific

Office of the Registrar

Figure 75-A

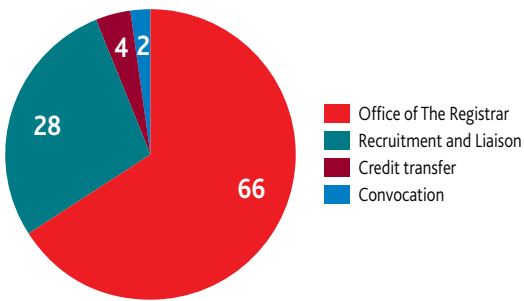
| (\$000s) | 2021-22 Budget | 2020-21 Budget | 2019-20 Actual |
|----------------------------|----------------|----------------|----------------|
| Revenue | 2,211 | 2,417 | 2,640 |
| Personnel costs | (4,884) 83.1% | (5,168) 80.7% | (4,195) 77.7% |
| Operating costs | (991) 16.9% | (1,233) 19.3% | (1,207) 22.3% |
| Total costs | (5,875) 100% | (6,401) 100% | (5,402) 100% |
| Net | (3,664) | (3,984) | (2,762) |
| FTE – staff ⁽¹⁾ | 61.5 | 64.5 | |

(1) FTE – staff represents evaluated salaried staff positions and ongoing CUPE 1295 positions (both filled and unfilled).

The Office of the Registrar supports the Institutional Strategic Plan by providing a wide range of services that include recruitment, admissions, Brock Central, registration, curriculum management support, maintenance and enhancement of the student information system, examinations and scheduling, grade reporting, degree audit, and Convocation. It issues official academic transcripts and is responsible for maintaining the integrity of the University's student academic record. For information on the Office of the Registrar, visit brocku.ca/registrar

Note: Revenue includes \$1.28 million (\$1.40 million in 2020-21) from the Ontario Universities' Application Centre and \$0.22 million (\$0.22 million in 2020-21) in grant revenue related to the Credit Transfer Institutional Grant. Operating costs include \$0.16 million of repairs and maintenance costs (\$0.08 million in 2020-21).

Figure 75-B: 2021-22 total costs by cost centre (%)



Aboriginal Student Services

Figure 76

| (\$000s) | 2021-22 Budget | 2020-21 Budget | 2019-20 Actual |
|----------------------------|----------------|----------------|----------------|
| Revenue | 368 | 359 | 381 |
| Personnel costs | (338) 91.8% | (294) 81.0% | (300) 81.5% |
| Operating costs | (30) 8.2% | (69) 19.0% | (68) 18.5% |
| Total costs | (368) 100% | (363) 100% | (368) 100% |
| Net | - | (4) | 13 |
| FTE – staff ⁽¹⁾ | 4.0 | 4.0 | |

(1) FTE – staff represents evaluated salaried staff positions and ongoing CUPE 1295 positions (both filled and unfilled).

Aboriginal Student Services is dedicated to helping all Aboriginal students, including First Nations, Métis and Inuit, to make the transition to the Brock University community, and to be successful in their program of study. Support and resources are provided to enhance students' academic, cultural, personal and spiritual life at Brock in a culturally sensitive manner. For more information, visit brocku.ca/aboriginal-student-services

Note: Revenue includes \$0.34 million (\$0.34 million in 2020-21) of grant revenue related to the Indigenous Student Success Fund.

Aboriginal Events Co-ordinator Cindy Biancaniello prepared sanitized craft kits focusing on different areas of Indigenous art and design. The project helps to maintain connections with students and community members during the pandemic.





Student Wellness and Accessibility

Figure 77-A

| (\$000s) | 2021-22 Budget | 2020-21 Budget | 2019-20 Actual |
|-----------------|----------------|----------------|----------------|
| Revenue | 2,993 | 3,022 | 3,040 |
| Personnel costs | (3,367) 73.0% | (3,400) 71.2% | (3,228) 69.4% |
| Operating costs | (1,244) 27.0% | (1,376) 28.8% | (1,424) 30.6% |
| Total costs | (4,611) 100% | (4,776) 100% | (4,652) 100% |
| Net | (1,618) | (1,754) | (1,612) |
| FTE – staff (1) | 35.7 | 36.5 | |

(1) FTE – staff represents evaluated salaried staff positions and ongoing CUPE 1295 positions (both filled and unfilled).

The team at the Student Wellness and Accessibility Centre (SWAC) are driven by the vision of health, wellness and personal success for all students. The team consists of Student Health, Health Promotion, Counselling and Accessibility Services. Our unit supports the Institutional Strategic Plan by supporting a transformational and accessible academic and university experience, enhancing the life and vitality of our local region and beyond through community partnerships and fostering a culture of inclusivity, accessibility, reconciliation and decolonization. Operations are supported through grants from BUSU, GSA, MCU and the Niagara Community Foundation. For more information, visit brocku.ca/health-wellness-accessibility

Student Health Services offers a diverse range of health-care services. A psychiatrist and primary care physicians are available to students at the main campus in two locations – Campus Pharmacy and Harrison Hall; services include physical exams, sexual and reproductive health, first aid for injuries, mental health, wellness counselling, injections, prescriptions, and referrals to other health professionals and services.

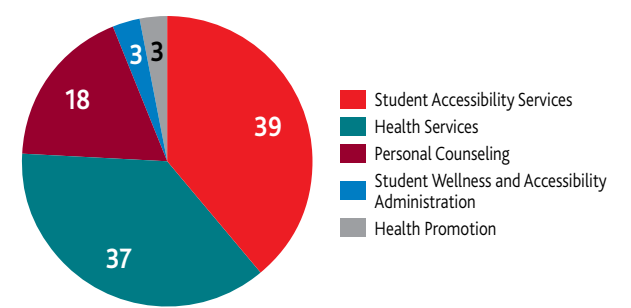
Student Accessibility Services supports students with medical conditions (physical and mental), as well as learning and sensory disabilities during their time at the University. Staff work with students to develop individualized accommodation plans based on documented disability-related needs. They also provide individualized and group support to build students’ self-advocacy skills and learning strategies in keeping with their strengths.

Personal Counselling Services offers students individual, group and crisis counselling. These services are provided by professional therapists employed by Brock as well as contracted through a purchase of services agreement with Morneau Shepell, Canadian Mental Health Association of Niagara and Community Addiction Services of Niagara. Students can also access intensive supports through our From Intention to Action (FITA) program.

The Health Promotion team provides information, programming and outreach for students in important aspects of student life, such as stress management, healthy relationships and physical and mental wellness.

Note: Revenue includes \$1.09 million (\$1.05 million in 2020-21) of student fees and \$1.18 million (\$1.13 million in 2020-21) of grant revenue. Operating costs include \$1.06 million (\$1.20 million in 2020-21) of professional fees and contracted services, including physicians and counselling services.

Figure 77-B: 2021-22 total costs by cost centre (%)



Student Life and Success

Figure 78-A

| (\$000s) | 2021-22 Budget | 2020-21 Budget | 2019-20 Actual |
|-----------------|----------------|----------------|----------------|
| Revenue | 604 | 587 | 519 |
| Personnel costs | (1,728) 86.6% | (1,715) 85.4% | (1,604) 88.0% |
| Operating costs | (268) 13.4% | (293) 14.6% | (218) 12.0% |
| Total costs | (1,996) 100% | (2,008) 100% | (1,822) 100% |
| Net | (1,392) | (1,421) | (1,303) |
| FTE – staff (1) | 18.4 | 18.3 | |

(1) FTE – staff represents evaluated salaried staff positions and ongoing CUPE 1295 positions (both filled and unfilled).

Student Life and Success (SLS) is comprised of Student Life, Student Affairs, A-Z Learning Services, and Faith and Life. Our department supports the Institutional Strategic Plan by offering programming and services that support student success both academically and outside the classroom.

Student Life offers programs and services that support student success through co-curricular learning activities, campus involvement, leadership development, community engagement and off campus living.

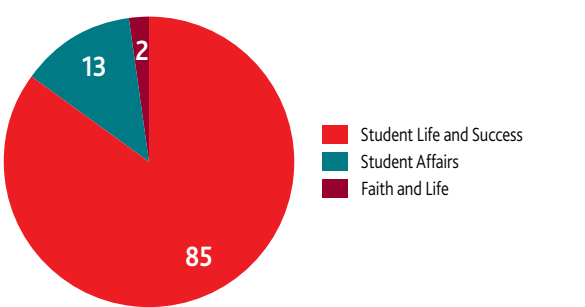
Student Affairs is committed to providing a safe living and learning environment that promotes student success. The Student Affairs team is responsible for overseeing several policies and services, including supporting students-at-risk, administering the Student Code of Conduct and offering mediation services.

A-Z Learning Services helps Brock students with a broad range of academic challenges as they transition to and progress through their university life. Workshops and drop-in services are available throughout the year to help students with time management, note-taking, writing, math and science, exam preparation and more.

Faith and Life provides opportunities for friendship, education, spiritual counselling and personal growth. For more information, visit brocku.ca/student-life-success

Note: Revenue includes \$0.17 million (\$0.17 million in 2020-21) of grant revenue related to the Ontario Post-Secondary Access and Inclusion Program and \$0.32 million (\$0.33 million in 2020-21) of program fee revenue as part of services offered.

Figure 78-B: 2021-22 total costs by cost centre (%)



Brock International

Figure 79-A

| (\$000s) | 2021-22 Budget | | 2020-21 Budget | | 2019-20 Actual | |
|----------------------------|----------------|-------|----------------|-------|----------------|-------|
| Revenue | 1,517 | | 5,742 | | 6,036 | |
| Personnel costs | (2,968) | 60.0% | (5,028) | 63.1% | (4,686) | 63.0% |
| Operating costs | (1,976) | 40.0% | (2,941) | 36.9% | (2,750) | 37.0% |
| Total costs | (4,944) | 100% | (7,969) | 100% | (7,436) | 100% |
| Net | (3,427) | | (2,227) | | (1,400) | |
| FTE – staff ⁽¹⁾ | 33.1 | | 55.3 | | | |

(1) FTE –staff represents evaluated salaried staff positions and ongoing CUPE 1295 positions (both filled and unfilled).

Brock International, as defined in the 2021-22 budget, includes English as a Second Language (ESL) Services, the Office of International Market Development (IMD) and Brock International Services. Through its programs, services and opportunities, Brock International helps to foster a culture of inclusivity, accessibility and decolonization locally, nationally and internationally.

ESL Services offers a path for International Students with limited English proficiency to gain essential language skills so they can participate in Brock’s undergraduate programs. The diversity that this cohort brings into Brock programs each semester adds to its internationalization, “enhancing the life and vitality of our local region and beyond,” as many of these students remain in Canada after graduation to take up careers in their chosen fields. ESL Services offers English courses to students from all over the world through

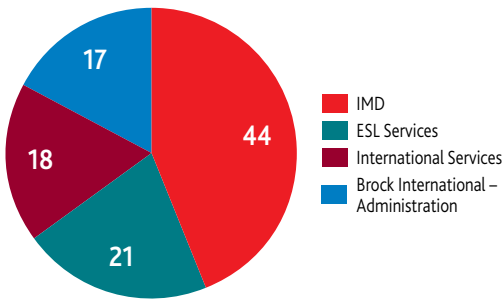
a mixture of formal classroom settings (including intensive and short-term English language programs) and sociocultural activities. For information on ESL Services, visit brocku.ca/esl-services

IMD supports the Institutional Strategic Plan by offering a transformational and accessible academic and university experience to prospective international students. IMD pursues active global recruitment of prospective ESL, undergraduate and graduate students, while also seeking to identify and develop partnership pathways, build global brand recognition, enhance product awareness and cultivate relationships with external partners worldwide. IMD offers international student recruitment, including identifying market needs and new opportunities. For information on IMD, visit brocku.ca/international/future/connect/

Brock International Services supports the Institutional Strategic Plan by helping all international students to get the most out of their studies and experience at Brock. In doing so, we are supporting a culture of community engagement and inclusivity. The mission of Brock International Services is to provide services and support to all international and Canadian students, visiting international scholars, Brock faculty and researchers, institutional partners, and visitors by offering a wide range of high-quality programs, activities and international opportunities. For information on Brock International Services, visit brocku.ca/international-services

Note: Revenue includes \$1.35 million (\$5.32 million in 2020-21) of student fees related to ESL services. Operating costs include \$1.13 million (\$1.32 million in 2020-21) of contracted services, mainly related to student recruitment commissions.

Figure 79-B: 2021-22 total costs by cost centre (%)



Co-op, Career and Experiential Education

Figure 80-A

| (\$000s) | 2021-22 Budget | | 2020-21 Budget | | 2019-20 Actual | |
|----------------------------|----------------|-------|----------------|-------|----------------|-------|
| Revenue | 2,731 | | 2,705 | | 2,472 | |
| Personnel costs | (3,726) | 89.4% | (3,674) | 85.9% | (3,477) | 89.8% |
| Operating costs | (440) | 10.6% | (602) | 14.1% | (393) | 10.2% |
| Total costs | (4,166) | 100% | (4,276) | 100% | (3,870) | 100% |
| Net | (1,435) | | (1,571) | | (1,398) | |
| FTE – staff ⁽¹⁾ | 41.9 | | 41.4 | | | |

(1) FTE – staff represents evaluated salaried staff positions and ongoing CUPE 1295 positions (both filled and unfilled).

Co-op, Career and Experiential Education supports the Institutional Strategic Plan and is the overarching department for all things related to student and new graduate employment, curricular experiential education, and career development on campus – both for undergraduate and graduate students. The department consists of the following operational areas: Co-operative Education, Career Education (Campus and Goodman Career Education) and Experiential Education. A team of dedicated human resources, career development and experiential professionals work with students, employers, faculty and community members to support their employment and/or experiential needs. For more information, visit brocku.ca/ccee

Co-operative Education offers a valuable opportunity for students to enhance their education by acquiring career-related work experience before graduation. Undergraduate and graduate students gain practical experience, develop a network of contacts and obtain a better understanding of careers in their field.

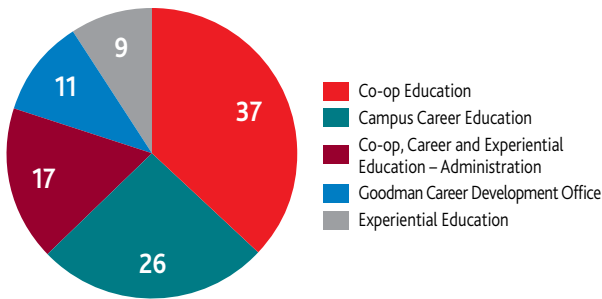
Career Education offers career exploration and development information, as well as resources to support students and alumni. Career Education provides employers and community members with information and services about on-campus recruiting and talent brand opportunities. Included in the Career Education unit is also Goodman Career Education. The funding is provided through the Goodman School of Business. This office helps Business and Accounting students navigate the career planning process from first year to graduation.



Experiential Education promotes faculty, staff, students and community partners working together to provide opportunities for students to apply their classroom learning through hands-on, real-world experience. Undergraduate and graduate students reflect on their experiences in order to build skills, realize competencies and contribute to the community, both within Niagara and beyond, in order to prepare for their careers and build beneficial connections that will help along the way. Experiential opportunities include internships, placements, field courses, service learning, labs and more, and are available in every Faculty at Brock.

Note: Revenue includes \$1.85 million (\$1.84 million in 2020-21) of co-op student fees. In addition, co-operative education students pay tuition (applicable half-credit fee for each work term). However, like the Faculties, the revenue shown in the units does not include the allocation of Global tuition. In addition, the 2021-22 budget also includes \$0.44 million (\$0.43 million in 2020-21) of internal chargeback revenue from the Goodman School of Business to support Goodman Career Education. Operating costs include \$0.15 million (\$0.15 million in 2020-21) of repairs and maintenance and capital replacement costs, mainly related computer software and licences.

Figure 80-B: 2021-22 total costs by cost centre (%)



Brock Sports and Recreation

Figure 81-A

| (\$000s) | 2021-22 Budget | 2020-21 Budget | 2019-20 Actual |
|----------------------------|----------------|----------------|----------------|
| Revenue | 6,189 | 8,099 | 7,437 |
| Personnel costs | (4,874) 65.8% | (5,557) 58.5% | (5,035) 58.1% |
| Operating costs | (2,538) 34.2% | (3,940) 41.5% | (3,636) 41.9% |
| Total costs | (7,412) 100% | (9,497) 100% | (8,671) 100% |
| Net | (1,223) | (1,398) | (1,234) |
| FTE – staff ⁽¹⁾ | 36.1 | 37.5 | |

(1) FTE – staff represents evaluated salaried staff positions and ongoing CUPE 1295 positions (both filled and unfilled).

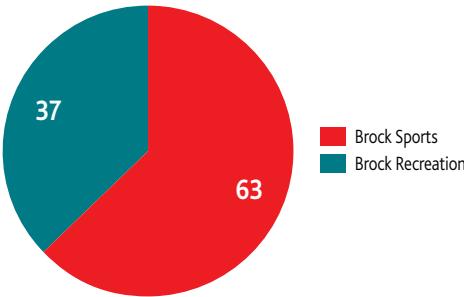
Brock Sports takes a leadership role and engages the community through sporting events and activities, tournaments, community partnerships, and the Badgers Sports Camp programs. Badgers men’s and women’s teams provide more than 900 students with the opportunity to participate in OUA and USPORTS competitions. Brock Sports also runs the Brock Sports Performance Centre and the Brock Sports Medicine Clinic. For more information, visit gobadgers.ca

Brock Recreation provides programming for students including a wide variety of intramural activities, group and individual fitness programs, aquatics, open recreation opportunities, certification courses and leadership courses. The department also provides community based programming including all levels of aquatic programs (learn to swim through competitive club swimming and

lifeguard training), camps and programming for children and youth, school-based programs and community adult memberships for aquatics and fitness. For information on programming, visit brocku.ca/recreation

Note: Revenue includes \$3.42 million (\$3.37 million in 2020-21) of student ancillary fees and \$2.13 million (\$3.81 million in 2020-21) of sales and services revenue, including program/activity and instructional fees related to aquatics programs, other youth and community-based programming and intramurals, Badgers men’s and women’s teams and Badgers Sports Camp programs. Operating costs include \$0.32 million (\$0.51 million in 2020-21) of repairs and maintenance and capital replacement costs and \$0.57 (\$0.68 in 2020-21) of purchased services.

Figure 81-B: 2021-22 total costs by cost centre (%)



Residence Life

Figure 82-A

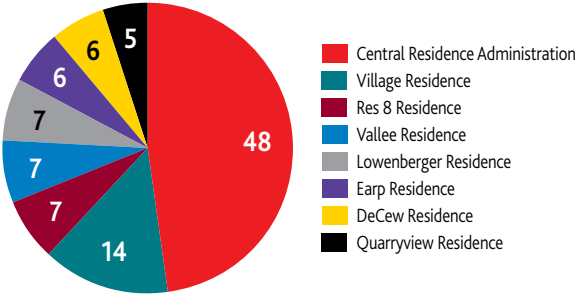
| (\$000s) | 2021-22 Budget | 2020-21 Budget | 2019-20 Actual |
|----------------------------|----------------|----------------|----------------|
| Revenue | 4 | 5 | |
| Personnel costs | (1,377) 88.7% | (1,523) 86.7% | (3) 100.0% |
| Operating costs | (176) 11.3% | (234) 13.3% | 0.0% |
| Total costs | (1,553) 100% | (1,757) 100% | (3) 100% |
| Net | (1,549) | (1,752) | (3) |
| FTE – staff ⁽¹⁾ | 7.0 | 7.3 | |

(1) FTE – staff represents evaluated salaried staff positions and ongoing CUPE 1295 positions (both filled and unfilled).

The Residence Life team supports the University experience by providing a welcoming and supportive environment throughout the entire residence system. The residence life staff team (full-time professional staff and student staff) delivers student-centred services in a supportive living and learning environment that embraces diversity, fosters mutual respect, and promotes accountability and good citizenship. The Residence Curriculum focuses on independence, emotional intelligence and resilience.

Note: the Residence Life unit was newly formed during 2020-21. The 2020-21 budget was restated to reflect this stand-alone unit. The actual costs related to Residence Life for 2019-20 are included as part of Residence Operations.

Figure 82-B: 2021-22 total costs by cost centre (%)



Ancillary

Ancillary Operations

Ancillary Services is comprised of Brock Card, Welcome Desks, Campus Store, Conference and Events Services, Dining Services, Parking Services and Residence Operations. In addition, Campus Development Services and Community Agreements, described on page 69 of this report, are also managed as part of Ancillary Services.

Ancillary Services identifies its core pillars as customer, value, simplicity and people. As part of the core pillars, the mission is to support learning through engaged experiences and the vision is to provide experiences that exceed expectations. Ancillary Services has the unique opportunity to provide student experiences that enhance the life and vitality of our local region and provide opportunities to generate and mobilize knowledge through all units.

The 2020-21 Fiscal Framework update provided guidance for Ancillary operations to fully fund all capital improvements and additions, fund a deferred maintenance reserve and grow their surplus contribution towards the University budget by four per cent each year. The global pandemic has impacted the Ancillary operations more than any other area within the University from a financial perspective. As a result of the pandemic, Ancillary and Residence contribution is budgeted at a 52 per cent decrease compared to the 2020-21 budget (Ancillary revenue contribution of \$4.0 million vs. \$10.1 million as set out in the Fiscal Framework). While the contribution target as set out in the Fiscal Framework is not forecasted to be achieved, Ancillary and Residence remains fully funded and

not reliant on the University for an operating subsidy in 2021-22. In addition, it is expected contribution levels for Ancillary and Residence will be in-line with the Fiscal Framework in 2022-23 with a return to pre-pandemic public health restrictions.

Campus Store

The Campus Store manages the retail environment on campus as the primary retailer at Brock University. It includes everything from textbooks and tools required to offer a transformational and accessible academic and university experience, to your favourite Brock or Badger sweatshirt. The Campus Store is committed to leveraging the purchasing power of Brock to ensure it is providing affordable options that meet the needs of its customers. For more information, visit campusstore.brocku.ca

Note: Operating costs include \$4.49 million (\$5.46 million in 2020-21) of cost of sales.

Conference and Event Services

With an experienced team of conference and event co-ordinators, and facilities for every occasion, Brock Conferences and Event Services delivers exceptional experiences one event at a time. Focused on the customer, conference co-ordinators simplify the event management process making Brock University the ideal place to facilitate knowledge exchange by hosting local, national and international symposia. Off campus, the team supports and participates in events in the community. For more information, visit brocku.ca/conference-services/

Parking Services

As the first touchpoint for many campus guests, Parking Services manages the issuance of permits, parking pay systems, maintenance, special event parking, parking lot enforcement and ticket appeals on campus. Committed to excellent customer service, Parking Services works with partners across campus and local transit providers to ensure a positive, safe and accessible experience for all customers travelling to campus. Parking Services continues to provide free parking weeknights, weekends and all of spring and summer for Zone 1 and Zone 2 lots as part of an initiative to make the campus more accessible to the Brock University community and visitors. Parking Services has budgeted for 4,783 parking permits to be sold in 2021-22. For more information, visit brocku.ca/parking-services/

Note: Included in internal chargeback expenses is a \$0.24 million (\$0.24 million in 2020-21) contribution to the capital and related projects budget and \$0.20 million (\$0.20 million in 2020-21) of debt payments related to the ancillary/residence student experience projects.

Dining Services and Brock Card

Valuing healthy, quality and convenient food options to fuel the mind, as well as special dietary needs, Dining Services operates eight locations, as well as catering and vending. Dining Services also manages all food and beverage contracts with external vendors and brings new brands to campus to meet the needs of today's students. Starting in 2020-21, Brock University entered into a new food services contract. Part of the new partnership will see the dining halls transition from declining balance meal plans to all-access meal plans. In addition, a full-service Tim Hortons and Starbucks have been added. Dining Services is committed to providing seamless and comprehensive services and choices, while supporting a healthy and sustainable University environment

The Brock Card is the official identification (ID) card for students, faculty and staff at the University. The Brock Card functions primarily as Brock ID and as a payment card on campus and with community partners. In addition, the Brock Card serves many other purposes such as a campus recreation centre membership card, a transit card (when



affixed with a current bus pass sticker), meal plan card, door access, and it is used to control access to specific areas/buildings on campus.

For more information, visit brocku.ca/dining-services/

Note: Operating costs include \$0.72 million (\$0.66 million in 2020-21) of repairs and maintenance and capital replacement costs; \$0.16 million (\$0.30 million in 2020-21) of contracted services and professional fees and \$0.25 million (\$0.25 million in 2020-21) of debt payments related to the ancillary/residence student experience projects.

Figure 83

| (\$000s) | Campus Store | Parking Services | Conference and Event Services | Dining Services and Brock Card ⁽²⁾ | AVP Ancillary Services | Total Ancillary Operations |
|-------------------------------|--------------|------------------|-------------------------------|---|------------------------|----------------------------|
| 2021-22 Budget | | | | | | |
| Revenue | 6,295 | 3,622 | | 2,391 | 129 | 12,437 |
| Personnel costs | (842) | (533) | (252) | (393) | (793) | (2,813) |
| Operating costs* | (5,050) | (849) | (46) | (1,656) | (244) | (7,845) |
| Total costs | (5,892) | (1,382) | (298) | (2,049) | (1,037) | (10,658) |
| Net | 403 | 2,240 | (298) | 342 | (908) | 1,779 |
| 2020-21 Budget | | | | | | |
| Revenue | 7,745 | 4,220 | 1,119 | 3,658 | | 16,742 |
| Personnel costs | (906) | (534) | (393) | (440) | (1,014) | (3,287) |
| Operating costs* | (6,272) | (801) | (567) | (1,801) | (243) | (9,684) |
| Total costs | (7,178) | (1,335) | (960) | (2,241) | (1,257) | (12,971) |
| Net | 567 | 2,885 | 159 | 1,417 | (1,257) | 3,771 |
| 2019-20 Actual | | | | | | |
| Revenue | 7,664 | 3,776 | 1,119 | 2,251 | | 14,810 |
| Personnel costs | (1,051) | (490) | (404) | (665) | (14) | (2,624) |
| Operating costs* | (6,135) | (950) | (567) | (1,657) | (3) | (9,312) |
| Total costs | (7,186) | (1,440) | (971) | (2,322) | (17) | (11,936) |
| Net | 478 | 2,336 | 148 | (71) | (17) | 2,874 |
| OG FTE – Staff ⁽¹⁾ | | | | | | |
| 2021-22 Budget | 8.4 | 4.1 | 2.8 | 4.0 | 8.0 | 27.3 |
| 2020-21 Budget | 9.3 | 4.3 | 4.4 | 4.0 | 9.2 | 31.2 |

(1) FTE – staff represents evaluated salaried staff positions and ongoing CUPE 1295 positions (both filled and unfilled).
(2) Rankin Family Pavilion welcome desk is included in the Dining and Brock Card budgets as these are now combined in one department.
* Included in operating costs is cost of sales (COS.) Operating costs do not include allocated costs such as lighting, security, etc.





Residence Operations

Figure 84-A

| (\$000s) | 2021-22 Budget | 2020-21 Budget | 2019-20 Actual |
|----------------------------|----------------|----------------|----------------|
| Revenue | 19,084 | 21,471 | 18,557 |
| Personnel costs | (2,091) 12.4% | (2,144) 12.7% | (3,482) 19.8% |
| Operating costs | (14,774) 87.6% | (14,799) 87.3% | (14,074) 80.2% |
| Total costs | (16,865) 100% | (16,943) 100% | (17,556) 100% |
| Net | 2,219 | 4,528 | 1,001 |
| FTE – staff ⁽¹⁾ | 26.7 | 26.6 | |

(1) FTE – staff represents evaluated salaried staff positions and ongoing CUPE 1295 positions (both filled and unfilled).

For 2021-22, there are four semi-suite style residences, two townhouse complexes, one apartment style building and one traditional style residence. This includes the opening of our newest residence, Residence 8, in September 2021. This six storey semi-suite building will accommodate 308 students, all in single rooms, as well as provide common lounges and study rooms throughout.

The traditional residence, DeCew, began significant renovations and renewal in the 2019-20 fiscal year. The second (and final) phase is planned to be completed May 31, 2021. The DeCew renewal project creates new community gathering places that will support the generation and mobilization of knowledge and a transformative student experience. Also, all bedrooms, washrooms and common lounges have been fully renovated.

The residence system at Brock will be able to accommodate almost 2,800 students in 2021-22, should we be at 100 per cent capacity. A reduced occupancy plan has been budgeted for 2021-22, which will assign to 75 per cent capacity with no

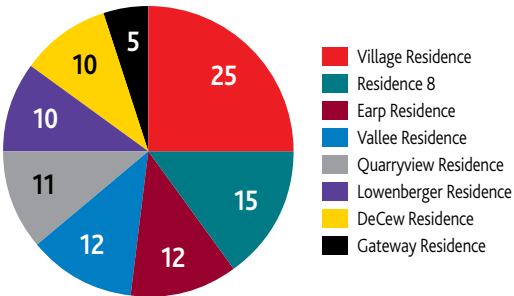


Residence 8 construction is steadily progressing toward the opening date of September 2021.

double occupancy in bedrooms and reduced occupancy in townhouses, in order to address the concerns related to the COVID-19 pandemic. For more information, visit brocku.ca/residence

Note: Revenue includes \$18.89 million (\$20.88 million in 2020-21) of residence fees. Operating costs include \$1.96 million (\$3.28 million in 2020-21) of purchased services, mainly related to residence annual lease payments and contracted services; \$0.53 million (\$0.60 million in 2020-21) of direct utility costs and \$1.71 million (\$1.07 million in 2020-21) of utility costs charged back to Residences; \$4.43 million (\$4.43 million in 2020-21) of debt payments and \$1.08 million (\$1.29 million in 2020-21) of repairs and maintenance and capital replacement costs. Residence’s internal chargeback expense also includes a contribution to the capital and related projects budget of \$3.77 million (\$3.01 million in 2020-21).

Figure 84-B: 2021-22 total revenue by cost centre (%)



Shared services

Senior Academic and Administration Team

Figure 85

| (\$000s) | 2021-22 Budget | 2020-21 Budget | 2019-20 Actual |
|----------------------------|----------------|----------------|----------------|
| Revenue | 30 | 207 | 287 |
| Personnel costs | (4,297) 86.1% | (4,883) 83.3% | (3,934) 83.6% |
| Operating costs | (694) 13.9% | (978) 16.7% | (774) 16.4% |
| Total costs | (4,991) 100% | (5,861) 100% | (4,708) 100% |
| Net | (4,961) | (5,654) | (4,421) |
| FTE – staff ⁽¹⁾ | 23.6 | 29.5 | |

(1) FTE – staff represents evaluated salaried staff positions and ongoing CUPE 1295 positions (both filled and unfilled).

As the University moves forward with the Institutional Strategic Plan, the University’s leadership is taking an active role in advancing the strategic priorities as set out in this plan.

The Senior Academic and Administration Team, as defined in the 2021-22 budget report, represents a number of the offices of senior administration as well as the operating costs of the Board of Trustees and Senate. The senior administrative offices included are: the President; the Vice-President, Administration; the Provost and Vice-President, Academic; the Vice-President, Research; the Vice-Provost and Associate Vice-President, Academic; the Vice-Provost, Students; the Vice-Provost, Strategic Partnerships and International; the Vice-Provost, Indigenous Engagement; the Associate Vice-President, Advancement and External Relations; and the Associate Vice-President, Professional and Continuing Studies.

Information Technology Services

Figure 86-A

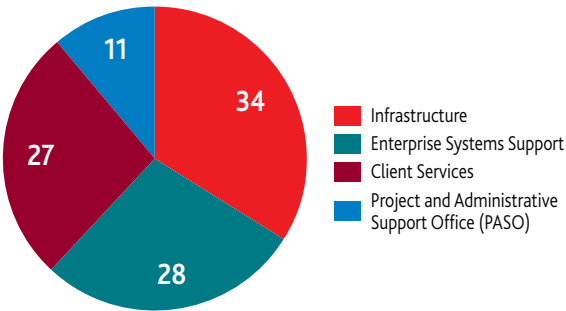
| (\$000s) | 2021-22 Budget | 2020-21 Budget | 2019-20 Actual |
|----------------------------|----------------|----------------|----------------|
| Revenue | 772 | 459 | 439 |
| Personnel costs | (6,594) 76.9% | (6,328) 74.1% | (5,628) 74.1% |
| Operating costs | (1,981) 23.1% | (2,213) 25.9% | (1,966) 25.9% |
| Total costs | (8,575) 100% | (8,541) 100% | (7,594) 100% |
| Net | (7,803) | (8,082) | (7,155) |
| FTE – staff ⁽¹⁾ | 65.9 | 62.9 | |

(1) FTE – staff represents evaluated salaried staff positions and ongoing CUPE 1295 positions (both filled and unfilled).

Information Technology Services (ITS) is a trusted partner in the University’s teaching, learning, research, and administrative initiatives and in the broader Niagara community. Our mission is to foster collaboration and trust, develop and enhance a reliable technology-rich environment, provide secure and accessible systems, and continue promoting a service-oriented culture within ITS to support the Brock community. ITS is comprised of five teams: Enterprise Solutions, Client Services, IT Infrastructure, the Security team and the Project and Administrative Support Office (PASO). For more information on ITS, visit brocku.ca/information-technology

Note: Revenue includes \$0.38 million (\$0.36 million 2020-21) of internal chargeback revenue related to the Residence Technology Fee. Operating costs include \$0.62 million (\$0.59 million in 2020-21) of purchased services and \$1.17 million (\$1.42 million in 2020-21) of repairs and maintenance and capital replacement costs.

Figure 86-B: 2021-22 total costs by cost centre (%)



In addition to the budget reported in the ITS responsibility centre, Information Technology Services capital projects are budgeted in the Capital responsibility centre. Details of these expenditures can be found starting on page 75.

Financial Services

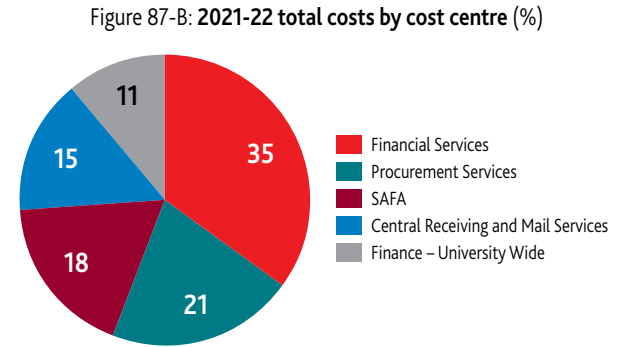
Figure 87-A

| (\$000s) | 2021-22 Budget | 2020-21 Budget | 2019-20 Actual |
|----------------------------|----------------|----------------|----------------|
| Revenue | 444 | 494 | 474 |
| Personnel costs | (2,998) 80.5% | (3,331) 81.8% | (2,963) 85.4% |
| Operating costs | (725) 19.5% | (742) 18.2% | (508) 14.6% |
| Total costs | (3,723) 100% | (4,073) 100% | (3,471) 100% |
| Net | (3,279) | (3,579) | (2,997) |
| FTE – staff ⁽¹⁾ | 35.4 | 40.0 | |

(1) FTE – staff represents evaluated salaried staff positions and ongoing CUPE 1295 positions (both filled and unfilled).

Financial Services is responsible for the efficient control, budgetary guidance and analytics of the financial activities of the University through development of the fiscal framework in support of the Institutional Strategic Plan. Financial Services also has shared responsibility for various operating units. Procurement Services, the Student Accounts and Financial Aid (SAFA) office, and Central Receiving and Mail Services are also part of Financial Services. For more information on Financial Services, visit brocku.ca/finance

Note: Operating costs include \$0.12 million (\$0.12 million in 2020-21) of financial expenditures, related to bank fees and service charges, and \$0.34 million (\$0.29 million in 2020-21) of audit fees and other professional fees and contracted services.



Human Resources

Figure 88

| (\$000s) | 2021-22 Budget | 2020-21 Budget | 2019-20 Actual |
|----------------------------|----------------|----------------|----------------|
| Revenue | 206 | 207 | 183 |
| Personnel costs | (3,592) 82.7% | (3,727) 82.9% | (3,328) 85.6% |
| Operating costs | (753) 17.3% | (769) 17.1% | (559) 14.4% |
| Total costs | (4,345) 100% | (4,496) 100% | (3,887) 100% |
| Net | (4,139) | (4,289) | (3,704) |
| FTE – staff ⁽¹⁾ | 36.0 | 39.0 | |

(1) FTE – staff represents evaluated salaried staff positions and ongoing CUPE 1295 positions (both filled and unfilled).

The Human Resources (HR) Department directly supports and contributes to the success of the University and the Institutional Strategic Plan by attracting, retaining and developing key talent needed to execute the four strategic priorities. As a result of the Institutional Strategic Plan, the University requires new and enhanced skills and competencies in its staff and faculty. Through HR's main portfolios of 1) HR Advising, Talent and Systems, 2) Faculty and Staff Relations, 3) Organizational Design and Development, 4) Health, Safety and Wellness, and 5) HR Administration (including Compensation, Benefits and Pension), the HR team plays a vital role in helping define what the University requires in developing its people to support the Institutional Strategic Plan. As well, HR will continue to play an important role in supporting the development of a safe, welcoming and effective organizational culture. For more information on Human Resources, visit brocku.ca/hr

Note: Operating costs include \$0.56 million (\$0.58 million in 2020-21) of legal fees and other professional fees and contracted services.

University Marketing and Communications
(Advancement and External Relations)

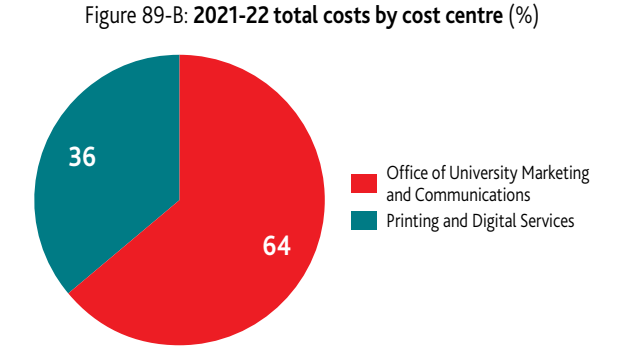
Figure 89-A

| (\$000s) | 2021-22 Budget | 2020-21 Budget | 2019-20 Actual |
|----------------------------|----------------|----------------|----------------|
| Revenue | 1,087 | 1,448 | 1,148 |
| Personnel costs | (1,606) 49.1% | (1,670) 47.4% | (1,564) 48.3% |
| Operating costs | (1,662) 50.9% | (1,851) 52.6% | (1,673) 51.7% |
| Total costs | (3,268) 100% | (3,521) 100% | (3,237) 100% |
| Net | (2,181) | (2,073) | (2,089) |
| FTE – staff ⁽¹⁾ | 19.8 | 20.8 | |

(1) FTE – staff represents evaluated salaried staff positions and ongoing CUPE 1295 positions (both filled and unfilled).

As part of Advancement and External Relations, University Marketing and Communications represents the Office of University Marketing and Communications (UMC) as well as Printing and Digital Services (PDS). UMC provides the strategic direction for Brock University's brand, marketing and communications efforts. As stewards of Brock's brand and reputation, UMC tells the Brock story to the University's many and varied audiences, including students, prospective students, staff and faculty, the community, industry, and the government. UMC's key responsibilities include brand management, integrated marketing and communications, media relations and public affairs, social media, web and digital content development, and community engagement. PDS is the official on-campus provider for printing, stationery and the management of the fleet of multifunction copiers across campus. The department provides a full in-house manufacturing facility to produce a wide range of print materials for academic, administrative and student print requirements. For information, visit brocku.ca/printing and brocku.ca/marketing-communications

Note: Revenue includes \$0.92 million (\$1.19 million in 2020-21) of internal charges to other departments by PDS.



Development and Alumni Relations
(Advancement and External Relations)

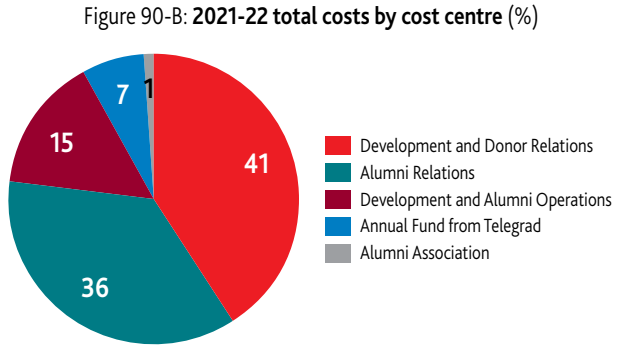
Figure 90-A

| (\$000s) | 2021-22 Budget | 2020-21 Budget | 2019-20 Actual |
|----------------------------|----------------|----------------|----------------|
| Revenue | 858 | 611 | 652 |
| Personnel costs | (1,518) 76.1% | (1,692) 78.1% | (1,383) 80.6% |
| Operating costs | (476) 23.9% | (475) 21.9% | (333) 19.4% |
| Total costs | (1,994) 100% | (2,167) 100% | (1,716) 100% |
| Net | (1,136) | (1,556) | (1,064) |
| FTE – staff ⁽¹⁾ | 18.0 | 18.5 | |

(1) FTE – staff represents evaluated salaried staff positions and ongoing CUPE 1295 positions (both filled and unfilled).

As part of Advancement and External Relations, the Department of Development and Alumni Relations aligns with the Institutional Strategic Plan by raising funds for strategic plan fundraising priorities, including funding for the transformational student experience, enhancing research, and collaborating with partners from the local region and beyond to deliver philanthropic support. The Department is responsible for Brock's philanthropic activity, alumni engagement and maintaining records to stay in touch with Brock's more than 100,000 alumni. The department works with donors who provide philanthropic support for University priorities, including capital projects, teaching and learning, technology and student support, as well as with the volunteer Brock University Alumni Association Board of Directors. For more information, visit brocku.ca/alumni

Note: Revenue includes \$0.35 million (\$0.36 million in 2020-21) of affinity revenue.





Human Rights and Equity Services

Figure 91

| (\$000s) | 2021-22 Budget | 2020-21 Budget | 2019-20 Actual |
|----------------------------|----------------|----------------|----------------|
| Revenue | 573 | 474 | 438 |
| Personnel costs | (956) 53.2% | (950) 52.1% | (810) 39.6% |
| Operating costs | (841) 46.8% | (872) 47.9% | (1,234) 60.4% |
| Total costs | (1,797) 100% | (1,822) 100% | (2,044) 100% |
| Net | (1,224) | (1,348) | (1,606) |
| FTE – staff ⁽¹⁾ | 9.0 | 9.0 | |

(1) FTE – staff represents evaluated salaried staff positions and ongoing CUPE 1295 positions (both filled and unfilled).

Human Rights and Equity supports the Institutional Strategic plan as a resource for all members of the Brock community, providing information, education and complaint resolution related to harassment, discrimination, sexual violence, accessibility and bullying. Revenue and operating expenses for Brock’s Ombuds office, which is an independent and impartial body for conflict resolution and confidential service, is included as part of the Human Rights and Equity Services unit. For more information on Human Rights and Equity, visit brocku.ca/human-rights

Note: Revenue includes \$0.57 million (\$0.34 million in 2020-21) of student ancillary fees. Operating Expenses include \$0.70 million (\$0.70 million in 2020-21) of contracted and professional fees.

University Secretariat

Figure 92

| (\$000s) | 2021-22 Budget | 2020-21 Budget | 2019-20 Actual |
|----------------------------|----------------|----------------|----------------|
| Revenue | | 5 | 5 |
| Personnel costs | (810) 94.5% | (843) 89.9% | (816) 98.1% |
| Operating costs | (47) 5.5% | (95) 10.1% | (16) 1.9% |
| Total costs | (857) 100% | (938) 100% | (832) 100% |
| Net | (857) | (933) | (827) |
| FTE – staff ⁽¹⁾ | 8.0 | 8.5 | |

(1) FTE – staff represents evaluated salaried staff positions and ongoing CUPE 1295 positions (both filled and unfilled).

The University Secretariat supports the Institutional Strategic Plan by working to ensure the University’s two governing bodies (Board of Trustees and Senate) and their committees operate effectively and efficiently by providing administrative services, research and analysis, and general support. The Office of the University Secretariat has primary responsibility for the administration of the Freedom of Information and Protection of Privacy Act (FIPPA), and overseeing and managing the legal services provided to the University by the University’s legal counsel. The Secretariat also manages the University’s policy framework and processes as well as the University’s record management program. For more information on the University Secretariat, visit brocku.ca/university-secretariat

Office of Government and Community Engagements

Figure 93

| (\$000s) | 2021-22 Budget | 2020-21 Budget | 2019-20 Actual |
|----------------------------|----------------|----------------|----------------|
| Revenue | | 77 | 53 |
| Personnel costs | (562) 91.5% | (560) 82.4% | (457) 91.2% |
| Operating costs | (52) 8.5% | (120) 17.6% | (44) 8.8% |
| Total costs | (614) 100% | (680) 100% | (501) 100% |
| Net | (614) | (603) | (448) |
| FTE – staff ⁽¹⁾ | 5.0 | 5.0 | |

(1) FTE – staff represents evaluated salaried staff positions and ongoing CUPE 1295 positions (both filled and unfilled).

The Office of Government and Community Engagements builds relationships at all levels of government to advance Brock University’s strategic priorities and to raise awareness about the University’s unique areas of strength. The office is responsible for supporting Brock’s strategic priorities with all levels of government by:

- Monitoring and providing advice on public policy and programs
- Building relationships with elected representatives and non-elected officials
- Supporting Brock’s government advocacy
- Acting as a liaison and central point of contact
- Co-ordinating strategic communications and engagement
- Facilitating government visits to Brock’s campus
- Engaging with sector associations, including Universities Canada and the Council of Ontario Universities (COU)

For more information on the Office of Government and Community Engagements, visit brocku.ca/government-relations



Institutional Analysis and Planning

Figure 94

| (\$000s) | 2021-22 Budget | 2020-21 Budget | 2019-20 Actual |
|----------------------------|----------------|----------------|----------------|
| Revenue | | | 7 |
| Personnel costs | (357) 95.2% | (378) 94.3% | (278) 90.0% |
| Operating costs | (18) 4.8% | (23) 5.7% | (31) 10.0% |
| Total costs | (375) 100% | (401) 100% | (309) 100% |
| Net | (375) | (401) | (302) |
| FTE – staff ⁽¹⁾ | 4.0 | 4.0 | |

(1) FTE – staff represents evaluated salaried staff positions and ongoing CUPE 1295 positions (both filled and unfilled).

Institutional Analysis and Planning gathers, processes, interprets and translates campus data into useful information for University decision-makers, the government and the general public, focusing on enrolment, retention and graduation statistics; institutional characteristics, survey analysis and support; and ad hoc requests. For information on Institutional Analysis and Planning, visit brocku.ca/institutional-analysis

Internal Audit and University Risk Management

Figure 95

| (\$000s) | 2021-22 Budget | 2020-21 Budget | 2019-20 Actual |
|----------------------------|----------------|----------------|----------------|
| Revenue | | | |
| Personnel costs | (383) 98.2% | (381) 91.8% | (255) 87.9% |
| Operating costs | (7) 1.8% | (34) 8.2% | (35) 12.1% |
| Total costs | (390) 100% | (415) 100% | (290) 100% |
| Net | (390) | (415) | (290) |
| FTE – staff ⁽¹⁾ | 3.0 | 3.0 | |

(1) FTE – staff represents evaluated salaried staff positions and ongoing CUPE 1295 positions (both filled and unfilled).

Internal Audit independently assesses the strength of the University’s risk-management and control processes. We support the achievement of the University’s guiding value of ensuring sustainable, accountable and transparent stewardship of public and private resources through traditional risk and control-based reviews, assurance and compliance audits, project oversight and support, and investigations. University Risk Management, which includes the management of Brock’s insurance portfolio, supports the management of risks through the management of a framework that identifies, assesses, monitors and reports on the status of the University’s principal risks. For more information, visit brocku.ca/internal-audit

Space

Facilities Management

Figure 96

| (\$000s) | 2021-22 Budget | 2020-21 Budget | 2019-20 Actual |
|----------------------------|----------------|----------------|----------------|
| Revenue | 1,103 | 815 | 674 |
| Personnel costs | (12,319) 77.3% | (12,549) 76.8% | (12,345) 76.5% |
| Operating costs | (3,617) 22.7% | (3,794) 23.2% | (3,785) 23.5% |
| Total costs | (15,936) 100% | (16,343) 100% | (16,130) 100% |
| Net | (14,833) | (15,528) | (15,456) |
| FTE – staff ⁽¹⁾ | 146.0 | 149.0 | |

(1) FTE – staff represents evaluated salaried staff positions and ongoing CUPE 1295 positions (both filled and unfilled).

Facilities Management supports the Institutional Strategic Plan by providing an exceptionally clean, safe, accessible and well-maintained physically environment for the University community by planning and developing services that are sustainable and supportive of academic excellence, including the sustainable operation of our District Energy System; facility maintenance; ground maintenance; capital planning, design and construction; project management; code and bylaw compliance; and cleaning and non-hazardous waste management. For more information, visit brocku.ca/facilities-management

Note: Revenue includes \$0.68 million (\$0.69 million in 2020-21) of revenue related to internal charges to other departments within the University, mainly salary chargebacks. Operating costs include \$2.05 million (\$2.13 million in 2020-21) of repairs and maintenance and capital replacement costs, and \$1.41 million (\$1.49 million in 2020-21) of contracted services and professional fees, including maintenance, custodial and grounds contracted services. Utilities costs are not included in the Facilities Management budget and are reported as part of the Utilities, Taxes and Insurance responsibility centre on page 70.

In addition to the budget reported in the Facilities Management responsibility centre, Facilities Management capital projects are budgeted in the Capital responsibility centre. Details of these expenditures can be found starting on page 75.



Campus Security Services

Figure 97

| (\$000s) | 2021-22 Budget | 2020-21 Budget | 2019-20 Actual |
|----------------------------|----------------|----------------|----------------|
| Revenue | 154 | 153 | 173 |
| Personnel costs | (1,554) 59.1% | (1,548) 56.2% | (1,543) 57.9% |
| Operating costs | (1,075) 40.9% | (1,208) 43.8% | (1,123) 42.1% |
| Total costs | (2,629) 100% | (2,756) 100% | (2,666) 100% |
| Net | (2,475) | (2,603) | (2,493) |
| FTE – staff ⁽¹⁾ | 18.0 | 18.0 | |

(1) FTE – staff represents evaluated salaried staff positions and ongoing CUPE 1295 positions (both filled and unfilled).

Campus Security Services is a dedicated team of experienced skilled professionals who ensure the safety and security of the Brock Community along with all of its campuses and properties. We align our goals and objectives with the Institutional Strategic Plan to ensure the campus experience is engaging and meets the needs of our students, faculty, staff and visitors. We provide individual personal safety planning, threat assessments, teaching and learning opportunities, mentorship, and support to meet the needs of the entire Brock community. Campus Security is closely connected and in partnership with all external emergency responders to our campus in order to train and respond together for emergency preparedness and awareness. Campus Security Services continues to work closely with the Region of Niagara Public Health unit and have been co-ordinating Brocks pandemic response to ensure the well-being of our Brock Community. This will continue throughout 2021-22. For more information on our services, videos and safety applications, visit brocku.ca/campus-security

Note: Operating costs include \$0.96 million (\$1.07 million in 2020-21) of contracted security services.



Campus Development and Community Agreements

Figure 98

| (\$000s) | 2021-22 Budget | 2020-21 Budget | 2019-20 Actual |
|----------------------------|----------------|----------------|----------------|
| Revenue | 554 | 447 | 480 |
| Personnel costs | (70) 2.6% | (260) 13.6% | (439) 23.5% |
| Operating costs | (2,608) 97.4% | (1,645) 86.4% | (1,426) 76.5% |
| Total costs | (2,678) 100% | (1,905) 100% | (1,865) 100% |
| Net | (2,124) | (1,458) | (1,385) |
| FTE – staff ⁽¹⁾ | 1.0 | 2.8 | |

(1) FTE – staff represents evaluated salaried staff positions and ongoing CUPE 1295 positions (both filled and unfilled).

Campus Development includes the rental revenue and related expenses for Heritage Plaza, which houses McDonald’s, Tim Hortons, the Campus Pharmacy and Medical Clinic and Spice Chinese Express and Tea Lounge. Community Agreements include payments for an on-campus art collection, community events, the payments to the First Ontario Performing Arts Centre and a payment to BUSU for transit funding. Also included is the budget for the Canada Summer Games Consortium of \$1.25 million.



Utilities, Taxes and Insurance

Figure 99-A

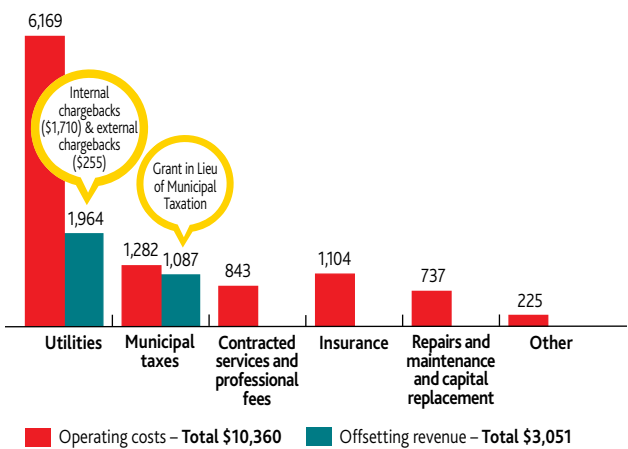
| (\$000s) | 2021-22 Budget | 2020-21 Budget | 2019-20 Actual |
|-----------------|-----------------|-----------------|----------------|
| Revenue | 3,051 | 2,425 | 2,726 |
| Personnel costs | 0.0% | 0.0% | (34) 0.4% |
| Operating costs | (10,360) 100.0% | (10,348) 100.0% | (8,849) 99.6% |
| Total costs | (10,360) 100% | (10,348) 100% | (8,883) 100% |
| Net | (7,309) | (7,923) | (6,157) |

The Utilities, Taxes and Insurance responsibility centre includes all centrally billed utility costs of \$6.17 million (\$6.12 million in 2020-21), which represents the majority of the University's total utility costs of \$6.73 million (\$6.77 million 2020-21). Note: The remaining \$0.57 million (\$0.65 million in 2020-21) of utility costs are billed directly to operating units. As detailed in Figure 99-B, offsetting these utility costs are chargebacks to Department of Residence and external units to the University.

Also included in operating costs are municipal taxes (payment in lieu of property taxes) of \$1.28 million (\$1.54 million in 2020-21), offset by the Grant in Lieu of Municipal Taxes of \$1.09 million (\$1.09 million in 2020-21). For more details, see page 30.

The remaining operating costs are made up of repairs and maintenance and capital replacement costs of \$0.74 million (\$0.34 million in 2020-21), the majority of which are related to the University's central utilities building; insurance costs of \$1.10 million (\$1.06 million in 2020-21), contracted services and professional fees of \$0.84 million (\$1.07 million in 2020-21), and other operating costs of \$0.23 million (\$0.23 million in 2020-21).

Figure 99-B: 2021-22 operating costs vs. offsetting revenue (\$000s)



Financing

Figure 100

| (\$000s) | 2021-22 Budget | 2020-21 Budget | 2019-20 Actual |
|-----------------|----------------|----------------|----------------|
| Revenue | 1,833 | 3,706 | |
| Personnel costs | 0.0% | 0.0% | 0.0% |
| Operating costs | (11,123) 100% | (9,296) 100% | (5,758) 100% |
| Total costs | (11,123) 100% | (9,296) 100% | (5,758) 100% |
| Net | (9,290) | (5,590) | (5,758) |

The Financing responsibility centre includes the portion of the principal and interest payments of the University's external debt, which is not included in the Department of Residence or in Ancillary Services. Principal payments of \$0.91 million (\$0.87 million in 2020-21) related to debt for the Roy and Lois Cairns Health and Bioscience Research Complex (RLCHBRC) and interest of \$6.83 million (\$5.19 million in 2020-21) related to the debt for the RLCHBRC, the 2045 \$93-million debenture (2005 bond), the 2060 \$125-million debenture (2020 bond) and the Scotia loan were included in the budget. For details on all interest and principle payments included in the budget, see page 38. For a breakdown of the debt and more information on Brock's financing strategies and all debt outstanding, see page 81. Also included in this unit is the investment towards the debt reduction strategy of \$1.50 million (\$1.50 million in 2020-21).

The revenue in the Financing responsibility centre in the 2021-22 budget represents the new Zone expansion student ancillary fee of \$1.47 million (\$1.34 million in 2020-21), which is being transferred to an internally restricted reserve (sinking fund) as part of inter-fund expenses to support the repayment of the Zone Expansion project. Also included in revenue is \$0.37 million (\$0.35 million in 2020-21) of investment income on the sinking fund which is transferred to an internally restricted reserve to support the 2005 bond.

Global

Scholarships, Bursaries and Fellowships

Figure 101-A

| (\$000s) | 2021-22 Budget | 2020-21 Budget | 2019-20 Actual |
|-----------------|----------------|----------------|----------------|
| Revenue | 3,504 | 3,331 | 3,185 |
| Personnel costs | 0.0% | 0.0% | 0.0% |
| Operating costs | (26,018) 100% | (22,425) 100% | (20,949) 100% |
| Total costs | (26,018) 100% | (22,425) 100% | (20,949) 100% |
| Net | (22,514) | (19,094) | (17,764) |

The Scholarships, Bursaries and Fellowships budget supports the Institutional Strategic Plan by helping and supporting students in attending the University. This unit represents the majority of Brock's undergraduate and graduate scholarships, bursaries and fellowships (SBFs). Of the total SBFs reported in this unit, \$15.87 million (\$13.39 million in 2020-21) relates to support for undergraduate students and \$10.15 million (\$9.04 million in 2020-21) relates to support for graduate students, including endowment-allocated scholarships and student awards.

Undergraduate

The undergraduate SBFs can be segregated into four main types: University-funded, those funded by government grants, student tuition waivers and those funded by endowments.

Total budgeted undergraduate University-funded SBFs of \$12.45 million (\$10.03 million in 2020-21) are either merit based or need-based.

- Merit-based awards are budgeted to be \$11.04 million (\$8.66 million in 2020-21). Merit-based awards include Brock Entrance Scholars Awards of \$3.87 million (\$3.77 million in 2020-21) and renewals of those scholarships of \$5.57 million (\$3.30 million in 2020-21), as well as a number of other awards, including course-based scholarships, the International Education Fund, the Principal's Awards, etc.
- Need-based awards are budgeted to be \$1.42 million (\$1.38 million in 2020-21). These include funding related to the requirements of the Student Access Guarantee (SAG), an MCU initiative that states that no qualified Ontario student should be prevented from attending post-secondary education because of a lack of financial support programs. The MCU requires all colleges and universities that receive public funding to provide enough

financial aid to cover a student's assessed needs for expenses directly related to his or her program that are not fully met by OSAP. Also included in need-based awards is Brock's bursary assistance of \$0.43 million (\$0.45 million in 2020-21), as well a number of other specialty awards, including the Student International Mobility Awards, Emergency Bursaries, etc.

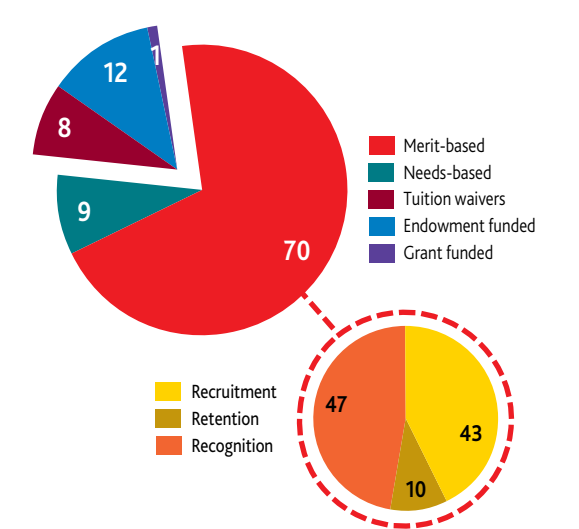
Undergraduate student tuition waivers for Brock faculty and staff and their dependants are budgeted to be \$1.28 million (\$1.28 million in 2020-21).

Total grant-funded undergraduate SBFs for 2021-22 are budgeted to be \$0.18 million (\$0.18 million in 2020-21), which are directly offset with grant revenue.

Starting in 2018-19, the funding budget includes the endowment-allocated spend related to scholarships and student awards. The undergraduate portion for 2021-22 is \$1.96 million (\$1.89 million 2020-21). This support is shown in the budget as an inter-fund expense, with an offsetting inter-fund revenue of the same amount.

The following chart details the proportion of the total undergraduate SBFs (in this unit) by type – merit-based, need-based, tuition waivers, endowment-funded and grant-funded. Also detailed in the chart is an alternative way to analyze university-funded undergraduate SBFs – by primary purpose – recruitment, retention and recognition.

Figure 101-B: 2021-22 undergraduate scholarships and student awards (%)



Graduate

The majority of graduate SBFs are in the form of University-funded fellowships of \$7.53 million (\$6.35 million in 2020-21). Other graduate SBFs of \$0.85 million (\$0.90 million in 2020-21) include University-funded entrance scholarships and awards for excellence, research awards and bursaries. In addition, there are scholarships funded two-thirds by the MCU, in the amount of \$0.98 million (\$1.05 million in 2020-21), with an offsetting grant revenue of \$0.65 million (\$0.58 million in 2020-21) as well as one funded fully by a grant in the amount of \$0.04 million (\$0 in 2020-21).

Also included in graduate SBFs are student tuition waivers for Brock faculty and their dependants and Brock staff, which are budgeted to be \$0.19 million (\$0.19 million in 2020-21).

As previously mentioned, starting in 2018-19, the funding budget includes the endowment-allocated spend related to scholarships and student awards. The graduate portion for 2021-22 is \$0.57million (\$0.54 million in 2020-21). This support is shown in the budget as an inter-fund expense, with an offsetting inter-fund revenue of the same amount.

Capital

Figure 102

| (\$000s) | 2021-22 Budget | 2020-21 Budget | 2019-20 Actual |
|-----------------|----------------|----------------|----------------|
| Revenue | 8,554 | 4,711 | 4,645 |
| Personnel costs | 0.0% | 0.0% | 0.0% |
| Operating costs | (14,795) 100% | (14,038) 100% | (14,290) 100% |
| Total costs | (14,795) 100% | (14,038) 100% | (14,290) 100% |
| Net | (6,241) | (9,327) | (9,645) |

The Capital responsibility centre represents the total funding of both the Facilities Management projects of \$10.43 million (\$10.16 million in 2020-21) and the Information Technology Services projects of \$4.37 million (\$3.88 million in 2020-21) in the capital and related project budget. Offsetting these costs is the contribution from the Department of Residences to the capital and related project budget of \$3.77 million (\$3.01 million in 2020-21) and the \$0.24 million (\$0.24 million in 2020-21) transfer from Parking Services – to fund Facilities Management projects. Revenue also includes proceeds from the disposition of capital assets in the amount of \$1.6 million as an offset to the capital project funding. Also included in revenue is Facilities Renewal Program Funds of \$2.95 million (\$1.47 million in 2020-21). See page 31 for a discussion of these funds. See pages 75 to 79 for details of the capital and related project budget.

Work is continuing on Canada Games Park, which is being constructed in the southeast corner of Brock University's main campus.
– Photo courtesy Raimondo + Associates



University Global

Figure 103

| (\$000s) | 2021-22 Budget | 2020-21 Budget | 2019-20 Actual |
|-----------------|----------------|----------------|-----------------|
| Revenue | 280,036 | 261,590 | 253,004 |
| Personnel costs | (1,874) 27.9% | (1,887) 22.4% | 1,559 -14.2% |
| Operating costs | (4,838) 72.1% | (6,552) 77.6% | (12,570) 114.2% |
| Total costs | (6,712) 100% | (8,439) 100% | (11,011) 100% |
| Net | 273,324 | 253,151 | 241,993 |

University Global represents those costs and revenue that are University-wide and are not budgeted for by any Faculty or department, including the majority of student tuition, MCU operating grants and anticipated salary increases that haven't yet been awarded. University Global also includes \$1.79 million (\$3.60 million 2020-21) of unallocated funding to support the Institutional Strategic Plan. These funds will be distributed to Faculties or departments throughout 2021-22 for identified projects that directly support the priorities identified in the Institutional Strategic Plan. Full details of the University Global costs and revenue are described below.

- Revenue** for University Global includes the following:
- Tuition of \$183.13 million (\$165.94 million in 2020-21) as detailed in Figure 42 on page 24.
 - Grant revenue of \$88.68 million (\$89.81 million in 2020-21) as follows:
 - Core operating grant of \$58.09 million (\$70.08 million in 2020-21) – see page 29.
 - Differentiation envelope of \$29.70 million (\$18.93 million in 2020-21) – see page 29.
 - Nursing grant of \$2.64 million (\$2.65 million in 2020-21) – see page 31.
 - An offset to grant revenue of \$1.75 million (\$1.84 million in 2020-21) due to International Student Recovery Fee – see page 29.
 - International Student Recovery Fee of \$1.75 million (\$1.68 million in 2020-21), which offsets the reduction mentioned above in grant revenue – see page 28.
 - Interest on short-term investments of \$1.50 million (\$1.50 million in 2020-21) – see page 33.
 - Other revenue of \$2.96 million (\$2.26 million in 2020-21), which includes \$0.2 million of imputed interest related to the sale of the Hamilton campus.

- Asset sale revenue in the amount of \$0.80 million related to the sale of the Hamilton campus. This \$0.80-million gain, along with the \$0.2 million imputed interest is offset by an allocation of \$1.0 million to the strategic fund to be used to support the new Burlington campus in the following years.
- Inter-fund revenue from the contingency reserve of \$1.21 million, as part of the University's mitigation strategy.
- Internal chargebacks of \$0 (\$0.42 million in 2020-21) from the Faculties relating to the International Student Recovery Fee for international student programs.

Personnel costs for University Global includes \$1.46 million (\$1.58 million in 2020-21) related to salary and wage increases that are anticipated but not yet awarded or negotiated. Note: The salary and wage increases that were anticipated but not yet awarded or negotiated included in the Global responsibility unit in the 2020-21 Budget Report have since been allocated to the respective units and are therefore reported as such in this Budget Report. See Appendix B for further details. University Global also includes other personnel costs not allocated to any department of \$0.58 million (\$0.57 million in 2020-21). Offsetting these costs are budgeted savings from voluntary vacation buy back of \$0.16 million (\$0.27 million in 2020-21).

- Operating costs** for University Global include the following:
- Operating costs of \$2.05 million (\$2.95 million in 2020-21), which include University memberships, allowances for uncollectable funds, payment to Niagara College related to its share of the GAME program and other University-wide expense items.
 - Strategic funding to support the Institutional Strategic Plan in the amount of \$1.79 million (\$3.60 million in 2020-21), which was introduced as part of the operating budget for the first time in 2020-21. However, in 2020-21, this funding had to be used for mitigation as a result of the pandemic.
 - Funding of \$1.0 million to the strategic fund related to the sale of the Hamilton campus to be used to support the new Burlington campus in the following years.



Capital and related projects budget

Background

The capital and related project budget was approved on Dec. 10, 2020 by the Board of Trustees after input-gathering from the Brock community. The process to develop this capital and related project budget began in the summer of 2020, when Facilities Management and Information Technology Services first published proposed projects and sought input. Further discussions were held at committee levels, including the Senate Information Technology and Infrastructure Committee and the Senate Planning, Priorities and Budget Advisory Committee. The capital plan was developed in support of the Institutional Strategic Plan for the University.

Approving the capital and related projects budget in late November or early December allows Facilities Management and Information Technology Services time to start planning the projects so, where possible, they can be accomplished in the spring and summer when the campus is less busy, as well as to ensure there is sufficient time to obtain competitive pricing.

Information and updates on the 2020-21 capital and related projects can be found in the 2020-21 trimester reporting at brocku.ca/about/university-financials. A key feature of this capital and related project planning is that any unspent funds of the 2020-21 capital and related projects budget will be reserved at April 30, 2021 and be moved into fiscal 2021-22 so the projects can be completed.

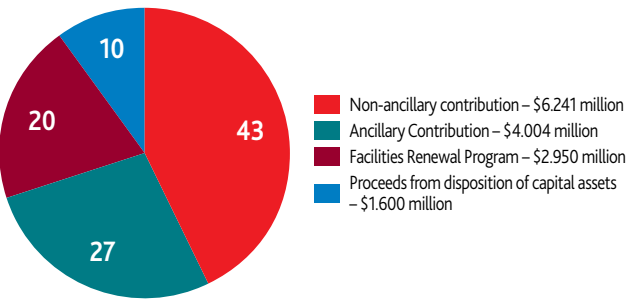
Capital and related projects overview

The 2021-22 capital and related projects budget (capital plan) is \$14.795 million (Information Technology Services Projects – \$4.369 million; Facilities Management Projects – \$10.426 million). The breakdown of these amounts is shown in Figures 106 and 107.

As shown in Figure 104, the funding of the capital plan is made up as follows: \$10.245 million is funded by the 2021-22 operating budget – both ancillary (\$4.004 million) and non-ancillary contributions (\$6.241 million), \$2.950 million is funded from the Facilities Renewal Program, and \$1.600 million of the proceeds from the disposition of capital assets.

The 2021-22 capital and related projects budget identifies key areas of investment, including the Learning Management System (\$1.00 million), residence projects (\$3.16 million), core subscription and strategic student solutions (\$1.59 million), classroom modernization (\$1.10 million), road and parking lot repairs and maintenance (\$1.12 million) and roof replacement (\$1.15 million). The capital plan includes \$9.05 million in deferred maintenance spending.

Figure 104: Capital Budget funding source (%)



The primary driver informing much of the Facilities Management campus planning regarding deferred maintenance has been the condition assessment performed by VFA Inc. VFA, through the Council of Ontario Universities (COU), maintains a common reporting tool to track facilities conditions across Ontario universities for deferred maintenance reporting.

The condition assessment report (March 2021) by VFA Inc. determined the University has \$278 million in deferred maintenance requirements (including residences) that have accumulated over a number of years. Although this level of maintenance is not obviously apparent when walking the halls of the University, the reality is that much of the deferred maintenance is related to roofs, HVAC, electrical, plumbing and accessibility. An important observation is that this deferred maintenance figure does not include information technology. The specific classifications of areas of deferred maintenance are included in Figure 105.



The Facility Condition Index (FCI) metric provides a methodology to determine the relative condition of a single building, group of buildings or total facilities and is calculated by dividing the deferred maintenance backlog by the current replacement value. The lower the FCI, the better the condition. Brock’s backlog of deferred maintenance items, as described below, results in the FCI for Brock of 0.23, which translates to “Poor” (an FCI>0.15).

Figure 105: COU VFA Data (as at March 2021)

| | Deferred maintenance (\$000s) | Current replacement value (\$000s) | FCI |
|--|-------------------------------|------------------------------------|-------------|
| Academic and administrative | | | |
| Main campus | 115,165 | 741,395 | 0.16 |
| East campus | 2,924 | 43,750 | 0.07 |
| Satellite campuses ⁽¹⁾ | 14,054 | 102,601 | 0.14 |
| Total academic and administrative | 132,143 | 887,746 | 0.15 |
| Site and utility infrastructure | | | |
| Roadways | 3,493 | 3,440 | 1.02 |
| Parking lots | 5,381 | 6,469 | 0.83 |
| Water supply mains | 6,337 | 7,127 | 0.89 |
| Storm sewer | 15,950 | 13,483 | 1.18 |
| Electrical distribution | 20,785 | 27,233 | 0.76 |
| Service tunnels | 605 | 13,633 | 0.04 |
| Other | 23,599 | 36,744 | 0.64 |
| Total site and utility infrastructure | 76,150 | 108,129 | 0.70 |
| Residence | | | |
| Total residence | 70,056 | 212,704 | 0.33 |
| Total | 278,349 | 1,208,579 | 0.23 |

Source: VFA Facility Asset Condition Database.
(1) Satellite campuses: Includes Brock Research and Innovation Centre, Hamilton campus, Rodman Hall Art Centre and the Marilyn I. Walker School of Fine and Performing Arts.

Looking back over the past years, the turning point of the capital program really occurred when the Board of Trustees endorsed a motion to invest \$six-million in deferred maintenance in the 2014-15 budget. The intent of the \$six-million contribution was to at least maintain deferred maintenance and FCI at its current level. It should be noted that the capital plan has been accelerated through decisions to source external financing (incremental funding outside of the operating budget) and investments in student experience projects. As part of the mitigation strategy in 2020-21, \$9.3 million of capital funding had to be deferred and used for mitigation. In 2021-22, the capital plan has been restored back to the levels outlined in the 2020-21 Fiscal Framework Update. The Fiscal Framework also established a budget strategy to improve Brock's FCI each year, resulting in an FCI of 0.16 by 2028-29.

In addition to the 2021-22 capital and related projects budget, other units maintain significant capital replacement and repairs and maintenance budgets. The Facilities Management budget has \$2.05 million in capital replacement and repairs and maintenance costs, the Information Technology Services budget has \$1.17 million, Residence has \$1.08 million, Campus Utilities has \$0.74 million, and Dining Services has \$0.72 million included as part of its operating costs. These budgets support building, mechanical, electrical and grounds maintenance projects ranging from elevator maintenance to door repairs to upgrades in equipment and technology.

Figure 106: Capital and related project budget – Information Technology Services projects

| Project | Source of funds/Cash flow 2021-22 | | | Total project costs | Brock University values | | | | Reporting criteria | | |
|--|-----------------------------------|-------------------------|-----------------|---------------------|-------------------------|-----------------------|----------|------------|--------------------|---------------------------|--------------------------|
| | Facilities Program funds | Ancillary and Residence | Other operating | | Student experience | Teaching and learning | Research | Regulatory | Campus community | Deferred Maintenance (DM) | Non-Deferred Maintenance |
| New or flexible | | | | | | | | | | | |
| PCI compliance | | | 7,700 | 7,700 | | | | ✓ | | | 7,700 |
| Network switches – administrative – DM | | | 144,000 | 144,000 | | | ✓ | | ✓ | 144,000 | |
| Network switches – administrative – growth | | | 20,000 | 20,000 | | | ✓ | | ✓ | | 20,000 |
| Network switches – residences – growth | | | 15,000 | 15,000 | ✓ | | | | | | 15,000 |
| Network appliances – administrative – DM | | | 60,000 | 60,000 | | | | | ✓ | 60,000 | |
| Network appliances – residences – DM | | | 30,000 | 30,000 | | | | | ✓ | | 30,000 |
| Network internet – administrative – growth | | | 37,500 | 37,500 | ✓ | | | | ✓ | | 37,500 |
| Network internet – residences – growth | | | 37,500 | 37,500 | ✓ | | | | ✓ | | 37,500 |
| Wireless – administrative – growth | | | 50,000 | 50,000 | ✓ | ✓ | ✓ | | ✓ | 50,000 | |
| Wireless – administrative – DM | | | 103,000 | 103,000 | ✓ | ✓ | ✓ | | ✓ | 103,000 | |
| Wireless – residence – DM | | | 180,000 | 180,000 | ✓ | | | | | 180,000 | |
| Audio visual – DM | | | 42,000 | 42,000 | ✓ | ✓ | ✓ | | | 42,000 | |
| Audio visual (including video conferencing) – growth | | | 42,000 | 42,000 | ✓ | ✓ | ✓ | | ✓ | 42,000 | |
| UPS – administrative – DM | | | 40,000 | 40,000 | | | | | ✓ | 40,000 | |
| UPS – residence – DM | | | 10,000 | 10,000 | ✓ | | | | | 10,000 | |
| Closed circuit TV – administrative – DM | | | 60,000 | 60,000 | | | | | ✓ | 60,000 | |
| Closed circuit TV – residence – DM | | | 10,000 | 10,000 | | | | | ✓ | 10,000 | |
| Enterprise card access and video management system | | | 143,000 | 143,000 | | | | | ✓ | | 143,000 |
| Proxy card – DM | | | 30,000 | 30,000 | | | | | ✓ | 30,000 | |
| Servers – DM | | | 175,000 | 175,000 | | | ✓ | | ✓ | 175,000 | |
| Disk storage – DM | | | 270,000 | 270,000 | | | ✓ | | ✓ | 270,000 | |
| Fleet vehicle replacement | | | 25,000 | 25,000 | | | | | ✓ | | 25,000 |
| Cabling infrastructure | | | 50,000 | 50,000 | ✓ | | ✓ | | ✓ | | 50,000 |
| Alarms/security/IP clocks – DM | | | 25,000 | 25,000 | ✓ | | | | ✓ | 25,000 | |
| Telephone system – replacement | | | 175,250 | 175,250 | ✓ | ✓ | | ✓ | ✓ | | 175,250 |
| Total new or flexible | | | 1,781,950 | 1,781,950 | | | | ✓ | | 1,241,000 | 540,950 |
| Core activities | | | | | | | | | | | |
| Core subscription fees | | | 1,207,000 | 1,207,000 | | | | | ✓ | | 1,207,000 |
| Core strategic student solutions | | | 380,000 | 380,000 | ✓ | | | | ✓ | | 380,000 |
| Learning management system | | | 1,000,000 | 1,000,000 | ✓ | | | | ✓ | | 1,000,000 |
| Total core activities | | | 2,587,000 | 2,587,000 | | | | | | - | 2,587,000 |
| Total | | - | 4,368,950 | 4,368,950 | | | | | | 1,241,000 | 3,127,950 |

Figure 107: Capital and related project budget – Facilities Management Capital Renewal Plan

| Project | Source of funds/Cash flow 2021-22 | | | Total project costs | Brock University values | | | | Reporting criteria | | |
|--|-----------------------------------|-------------------------|-----------------|---------------------|-------------------------|-----------------------|----------|------------|--------------------|---------------------------|--------------------------|
| | Facilities Renewal Program funds | Ancillary and Residence | Other operating | | Student experience | Teaching and learning | Research | Regulatory | Campus community | Deferred Maintenance (DM) | Non-Deferred Maintenance |
| Major capital projects | | | | | | | | | | | |
| HVAC renewal | 550,000 | | | 550,000 | ✓ | ✓ | ✓ | | ✓ | 550,000 | |
| Total major capital projects | 550,000 | - | - | 550,000 | | | | | | 550,000 | - |
| University deferred maintenance | | | | | | | | | | | |
| Washroom renewal – Mackenzie Chown | 100,000 | | | 100,000 | ✓ | | | ✓ | | 100,000 | |
| Flooring renewal | 60,000 | | | 60,000 | ✓ | | | | | 60,000 | |
| Interior and exterior door replacement | 60,000 | | | 60,000 | ✓ | | | | ✓ | 60,000 | |
| Painting of public spaces | 50,000 | | | 50,000 | ✓ | | | | | 50,000 | |
| Legislative and compliance requirements | | | 425,000 | 425,000 | | | ✓ | ✓ | ✓ | | 425,000 |
| Energy efficiency upgrades | 100,000 | | | 100,000 | | | ✓ | | ✓ | 100,000 | |
| Annual high-voltage maintenance | 100,000 | | | 100,000 | | | | | ✓ | 100,000 | |
| Annual building automation system controls modernization | 100,000 | | | 100,000 | | | ✓ | | ✓ | 100,000 | |
| Common area furniture repair and replacement | | | 50,000 | 50,000 | ✓ | ✓ | | | | | 50,000 |
| Roof replacement | 1,150,000 | | | 1,150,000 | | ✓ | ✓ | | | 1,150,000 | |
| District energy water supply upgrades | 400,000 | | | 400,000 | ✓ | | | ✓ | | 400,000 | |
| Elevator upgrade program | 75,000 | | | 75,000 | | | | | ✓ | 75,000 | |
| Motor control centre upgrade | 10,000 | | 190,000 | 200,000 | ✓ | ✓ | ✓ | ✓ | | 200,000 | |
| Total University deferred maintenance | 2,205,000 | - | 665,000 | 2,870,000 | | | | | | 2,395,000 | 475,000 |
| Campus site upgrades | | | | | | | | | | | |
| Road repairs | | 638,000 | 112,000 | 750,000 | ✓ | | | | ✓ | | 750,000 |
| Parking lot and street light renewal | | | 40,000 | 40,000 | ✓ | | | | ✓ | 40,000 | |
| Campus landscape enhancement | | | 50,000 | 50,000 | ✓ | | | | ✓ | | 50,000 |
| Total campus site upgrades | - | 638,000 | 202,000 | 840,000 | | | | | | 40,000 | 800,000 |

Figure 107: Capital and related project budget – Facilities Management Capital Renewal Plan (continued)

| Project | Source of funds/Cash flow 2021-22 | | | Total project costs | Brock University values | | | | Reporting criteria | | |
|---|-----------------------------------|-------------------------|-----------------|---------------------|-------------------------|-----------------------|----------|------------|--------------------|---------------------------|--------------------------|
| | Facilities Renewal Program funds | Ancillary and Residence | Other operating | | Student experience | Teaching and learning | Research | Regulatory | Campus community | Deferred Maintenance (DM) | Non-Deferred Maintenance |
| Teaching and learning space renovation | | | | | | | | | | | |
| Classroom modernization and renewal | | | 1,100,000 | 1,100,000 | ✓ | ✓ | | | ✓ | 1,100,000 | |
| Space modernization and renewal | | | 928,000 | 928,000 | ✓ | ✓ | ✓ | | ✓ | 928,000 | |
| Total teaching and learning space renovation | - | - | 2,028,000 | 2,028,000 | | | | | | 2,028,000 | - |
| AODA ⁽¹⁾ Accessible Built Environment (ABE) | | | | | | | | | | | |
| Barrier-free exterior paths of travel | 45,000 | | | 45,000 | ✓ | | | ✓ | | 45,000 | |
| Accessible universal washroom upgrades | 95,000 | | | 95,000 | ✓ | | | ✓ | | 95,000 | |
| Miscellaneous AODA upgrades | 55,000 | | | 55,000 | ✓ | ✓ | ✓ | ✓ | | 55,000 | |
| Total AODA ⁽¹⁾ Accessible Built Environment | 195,000 | - | - | 195,000 | | | | | | 195,000 | - |
| Audits and studies | | | | | | | | | | | |
| Annual Facility Condition Audits (VFA Inc.) | | | 75,000 | 75,000 | ✓ | ✓ | ✓ | | ✓ | 75,000 | |
| Arc Flash study | | | 100,000 | 100,000 | | | | ✓ | | | 100,000 |
| Closed circuit TV inspection of storm and sanitary sewers | | | 150,000 | 150,000 | ✓ | | | | | | 150,000 |
| Total audits and studies | - | - | 325,000 | 325,000 | | | | | | 75,000 | 250,000 |
| Vehicles | | | | | | | | | | | |
| Brock fleet replacement | | | 252,050 | 252,050 | ✓ | | ✓ | | ✓ | | 252,050 |
| Total vehicles | - | - | 252,050 | 252,050 | | | | | | - | 252,050 |
| Parking lots | | | | | | | | | | | |
| Parking lot repair and maintenance | | 478,000 | | 478,000 | ✓ | | | | ✓ | 428,000 | 50,000 |
| Total parking lots | - | 478,000 | - | 478,000 | | | | | | 428,000 | 50,000 |
| Residence | | | | | | | | | | | |
| Residence infrastructure renewal | | 530,000 | | 530,000 | ✓ | | | | ✓ | 530,000 | |
| Residence 8 infrastructure renewal | | 148,000 | | 148,000 | ✓ | | | | ✓ | 148,000 | |
| Village Residences – interior and exterior renewal | | 1,070,000 | | 1,070,000 | ✓ | | | | ✓ | 1,070,000 | |
| Residence HVAC upgrades | | 350,000 | | 350,000 | ✓ | | | | | 350,000 | |
| Dining Services renewal | | 500,000 | | 500,000 | ✓ | | | | ✓ | | 500,000 |
| Residence furniture replacement | | 250,000 | | 250,000 | ✓ | | | | ✓ | | 250,000 |
| Residence Condition Audit (VFA Inc.) | | 40,000 | | 40,000 | ✓ | | | | | | 40,000 |
| Total Residence | - | 2,888,000 | - | 2,888,000 | | | | | | 2,098,000 | 790,000 |
| TOTAL | 2,950,000 | 4,004,000 | 3,472,050 | 10,426,050 | | | | | | 7,809,000 | 2,617,050 |

(1) AODA – Accessibility for Ontarians with Disabilities



Financing

Figure 108 details the current and projected external debt of the University. The 2020-21 Fiscal Framework Update takes a holistic approach to Brock's capital financing strategy and allows for decisions to be made in support of strategic priorities in a fiscally sustainable manner. Maintaining the University's credit rating at A (high) or better is a strategic priority established in the Fiscal Framework. Any new debt will consider the impact on the University's credit rating and be supported by a complete repayment plan, including Board-approved assumptions for sinking fund strategies if required.

At the beginning of this fiscal year, Brock secured a series B debenture of \$125-million 3.033 per cent interest 40-year bullet, with the proceeds covering capital needs and refinancing of upcoming debt maturities. This series B debenture is in addition to the 2005 series A debenture offering with proceeds of \$93 million. This debenture strategy has been implemented to take advantage of historically low interest rates.

Included in the \$125-million bond proceeds is the capital costs for a number of student experience projects, including the Zone Fitness Expansion. This capital project is funded from the proceeds of this bond, and the student fees estimated at \$7.4 million will be invested into a sinking fund. The investment

income earned on the sinking fund would be expected to exceed the estimated borrowing costs over the 40-year term; thus, further contribute to the repayment of the bond principal. Salient to this strategy is that the estimated \$7.4 million in student fees collected over the upcoming five years could grow to \$23.3 million or \$45.2 million by 2060 with annualized rates of return of 3.5 per cent or 5.2 per cent, respectively. The sinking fund repayment strategy for this bond also includes increasing operating budget contributions from Ancillary Operations of \$0.02 million beginning in 2021-22. Two loans with maturities of July 2022 and June 2024 with \$17.3 million and \$14.4 million in principal, respectively, were included in the bond issuance. These loans will be paid off with the proceeds of the bond upon renewal, or utilized for new capital and strategic priorities subject to business case approvals by the Board of Trustees and consideration of Fiscal Framework guidelines on any new debt.

The existing sinking fund for the Series A Debenture issued in 2005 continues to grow ahead of schedule due to strong investment returns. The existing sinking fund requires operating budget contributions to begin in 2024-25 and accelerate in 2028-29, with the debt cost for the Sunlife Residence Loan being repurposed into the sinking fund when it is fully repaid.

Figure 108: Outstanding debt

| (\$000s) (unless otherwise noted) | Actual | | | | Budget April 30, 2021 | Forecast | | | |
|--|-------------------|-------------------|-------------------|-------------------|-----------------------------|-------------------|-------------------|-------------------|-------------------|
| | April 30, 2017 | April 30, 2018 | April 30, 2019 | April 30, 2020 | | April 30, 2022 | April 30, 2023 | April 30, 2024 | April 30, 2025 |
| 2005 Bond | 93,000 | 93,000 | 93,000 | 93,000 | 93,000 | 93,000 | 93,000 | 93,000 | 93,000 |
| Roy and Lois Cairns Health and Bioscience Research Complex | 24,863 | 24,109 | 23,319 | 22,491 | 21,623 | 20,714 | | | |
| Residence | 15,215 | 14,333 | 13,385 | 12,366 | 11,271 | 10,095 | 8,831 | 7,473 | 6,014 |
| Marilyn I. Walker School of Fine and Performing Arts (MIWSFPA) | 15,960 | 15,240 | 14,520 | | | | | | |
| 2020 Bond and Scotia loan | | | | 14,400 | 139,400 | 139,400 | 139,400 | 139,400 | 125,000 |
| Total debt | 149,038 | 146,682 | 144,224 | 142,257 | 265,294 | 263,209 | 241,231 | 239,873 | 224,014 |
| Total student FFTE ^{(1) (2)} | 20,086 | 20,303 | 20,548 | 21,597 | 21,435 | 21,435 | 21,435 | 21,435 | 21,435 |
| Total debt/FFTE (in dollars) ⁽¹⁾ | \$7,420 | \$7,225 | \$7,019 | \$6,587 | \$12,377 | \$12,279 | \$11,254 | \$11,191 | \$10,451 |
| Debt reduction strategy | | | | | | | | | |
| Sinking fund – 2005 Bond | 6,413 | 6,696 | 7,370 | 7,607 | 7,319 | 7,685 | 8,069 | 8,473 | 9,301 |
| Sinking fund – 2020 Bond | | | | | 1,903 | 3,848 | 5,833 | 7,846 | 11,260 |
| Debt repayment reserve | 2,895 | 4,457 | 6,753 | 384 | 1,884 | 3,384 | | 1,500 | 3,000 |
| M. Walker donation – MIWSFPA | 5,326 | 5,470 | 5,617 | | | | | | |
| Other donations – MIWSFPA | 717 | 851 | 932 | | | | | | |
| Total assets for debt reduction | 15,351 | 17,474 | 20,672 | 7,991 | 11,106 | 14,917 | 13,902 | 17,819 | 23,561 |
| Net debt | 133,687 | 129,208 | 123,552 | 134,266 | 254,188 | 248,292 | 227,329 | 222,054 | 200,453 |
| Net debt/FFTE (in dollars) ⁽¹⁾ | \$6,656 | \$6,364 | \$6,013 | \$6,217 | \$11,859 | \$11,583 | \$10,606 | \$10,359 | \$9,352 |

(1) Fiscal full-time enrolment (FFTE). For a definition, refer to page 88.
(2) Given the impact of the pandemic, the enrolment forecast is being revised. The forecast highlighted above is shown as flat to approximate calculation for debt per FFTE; however, results will change once forecast is completed.



The debt forecast detailed in Figure 108 is within financial metric ranges of the University's current credit rating. Debt per FTE is estimated to be \$12,377 for fiscal year-end 2021, which is closer to the top end range for our credit rating. DBRS Morningstar advised at the time of the series B debenture issuance that debt per FTE, although at the higher end, was not an area for immediate concern on our rating given Brock's anticipated enrolment growth plan outlined in our Strategic Plan. In fact, Brock had outperformed its enrolment forecast over the past two years prior to the pandemic and had reached its highest recorded enrolment levels in 2019-20. However, at the recent update with DBRS Morningstar, it was highlighted that an updated enrolment forecast with potential short-term declining enrolments due to the impacts of the ongoing global pandemic will place downward pressure on our credit rating. On March 10, 2021, DBRS Morningstar maintained Brock's credit rating at A (high); although given the impacts of the global pandemic on enrolment, DBRS Morningstar issued a trend update to Negative vs. the Stable trend that has been in place since 2016. "The trend change reflects DBRS Morningstar's understanding that Brock has been disproportionately affected by the pandemic as a result of increased competition for domestic students. This, in turn, has resulted in a weaker enrolment outlook." DBRS further noted "Absent an improvement in Brock's enrolment outlook within the next 12 months, a one notch downgrade of the ratings is possible given the anticipated deterioration in key financial risk assessment metrics such as interest coverage and debt per FTE. Should Brock demonstrate an improved operating

outlook supported by further enrolment growth and/or resumption of on-campus activities, specifically ancillary operations, resulting in improved interest coverage and reduced debt per FTE, DBRS Morningstar could change the trends to Stable."

A debt reduction strategy has been maintained by the University. Funding of this reserve will be maintained at \$1.5 million annually as part of the 2020-21 Fiscal Framework. The requirement for the debt reduction strategy is supported by Brock's key debt metrics found in Figure 109, which also compare these metrics to that of the median of other universities in our comprehensive category as well as the Council of Ontario Universities (COU) minimum financial thresholds. Appendix F provides full definitions of each financial health metric. The following details a high-level explanation of the debt metrics:

Figure 109: Financial health metrics

| | Brock | | Median ⁽²⁾ | | COU Minimums |
|-------------------|---------------|------------------------------|-----------------------|---------------|-----------------|
| | April 2020 | April 2019 ⁽¹⁾ | April 2020 | April 2019 | |
| Debt burden ratio | 6.7% | 2.8% | 2.4% | 2.4% | N/A |
| Interest burden % | 2.1% | 2.2% | 1.3% | 1.4% | 5.0% |
| Interest coverage | 4.64 | 4.97 | 4.64 | 7.73 | N/A |
| Viability ratio | 35.7% | 45.6% | 109.2% | 118.2% | 30.0% |

(1) Certain 2019 Brock metrics have been adjusted due to an update in reporting.
(2) Calculated using financial information from 13 other comprehensive universities. Certain 2019 metrics have been updated due to revisions in certain Universities' financial statements.

1. The first two ratios describe how Brock utilizes a greater proportion of its annual operating expense to fund debt obligations.
2. The interest coverage ratio measures the ability to fund interest charges from cash generated through operations. It remains above the guidance of 2.00 set by the Board of Trustees and above the ratio of 2.50 considered to be the standard by the University's credit rating agency, DBRS Morningstar, for Brock's current credit rating of A high.
3. The viability ratio is essentially how much of the institution's debt could be paid off with expendable resources. The average institution in our category could pay all its debt with expendable resources, whereas Brock can only pay off 36 per cent and, therefore, is vulnerable to unplanned events.

Endowment summary

Starting in 2018-19, the funding budget includes the full endowment-allocated spend related to undergraduate and graduate scholarships and student awards. This support is shown in the funding budget as a funding source (inter-fund revenue) with the offsetting expense (inter-fund expense). The endowment fund policy can be found at brocku.ca/policies/

Figure 110

| (\$000s) | 2019-20 | Actual 2018-19 | 2017-18 |
|--|---------|-------------------|---------|
| Opening Endowment | 107,026 | 96,671 | 93,697 |
| Spending | (2,929) | (2,464) | (2,396) |
| Investment Income and unrealized (loss)/gain | (1,553) | 10,932 | 4,099 |
| New Endowments | 1,352 | 1,887 | 1,271 |
| Ending Endowment | 103,896 | 107,026 | 96,671 |

The full activity of the endowment for the past three years is shown in Figure 110. Figure 111 details the 2021-22 approved endowment spending of \$3.4 million, which includes both the student awards spending allocations as well as the operating and capital.

Figure 111

| Endowment | Approved spending (\$000s) | |
|----------------------------|----------------------------|---------|
| | 2021-22 | 2020-21 |
| Undergraduate Scholarships | 833 | 815 |
| Undergraduate Bursaries | 916 | 875 |
| Undergraduate Prizes | 206 | 200 |
| Graduate Awards | 565 | 542 |
| Operating | 261 | 255 |
| Capital | 576 | 565 |
| Total | 3,357 | 3,252 |

Includes the MIWSFPA endowment spending allocation, which can be used for both capital and operating.

Figure 112 details the Top 10 endowments as of April 30, 2020. Due to the timing of preparing and approving this budget, the information presented is as of April 30, 2020. This information will be updated for April 30, 2021 and incorporated into the University's 2020-21 Annual Report.

Figure 112: Top 10 endowments (April 30, 2020)

| Amount (\$000s) | Name | Purpose |
|-----------------|---|-------------------------------|
| 17,539 | Marilyn I. Walker SFPA Fund | Supports the MIWSFPA |
| 7,757 | Harrison-Thompson Bursary Trust | Supports Undergraduate Awards |
| 2,816 | The Joyce Foundation Bursary | Supports Undergraduate Awards |
| 2,433 | VP Research Discretionary Fund | VP Research Discretionary |
| 1,914 | Dr. and Mrs. Moriyama Graduate Fellowship Fund | Supports Graduate Awards |
| 1,865 | Bluma Appel Entrance Scholarship For Excellence | Supports Graduate Awards |
| 1,487 | Luigi and Amalia Setacci Award | Supports Undergraduate Awards |
| 1,383 | Ruth Evelyn Williamson Estate | Supports Undergraduate Awards |
| 1,355 | Provost Discretionary Enhancement Fund | Provost Discretionary |
| 1,156 | Harrison Scholarship | Supports Undergraduate Awards |



Revenue and expense allocation model

The revenue and expense allocation model was developed through a consultative process with allocation methodologies approved by the Deans and Provost. The model has three key functions to support academic and financial planning of the University:

- 1. Enhances the understanding of how revenues are generated and how costs are incurred and allocated at the Faculty level in a transparent manner.
- 2. Supports longer-term resource allocation decision-making for academic units.
- 3. Establishes an incentive mechanism to ensure year-end surplus funds are allocated to the Faculties and to support institutional strategic priorities.

The model has certainly improved stakeholder understanding of University activities from a financial perspective and reinforces the interdependence of all Faculties and support units, building a culture of unity. Unspent funding is allocated back to Faculties in accordance with the terms of reference approved by the Provost and Deans. These allocations support strategic priorities of the Faculties consistent with the Institutional Strategic Plan.

Figure 113 is a visual representation of the 2021-22 budget, using the details of the revenue and expense allocation model shown in Figure 114. This model reports the full operating budget and portrays expenses as a percentage of revenues allocated to each Faculty and in total. The model identifies three Faculties generating net positive contributions and three Faculties requiring additional funding from these positive contributions to support their operations. Through guidance from the Senior Academic Leadership Team (SALT), this model reports all tuition allocated to the course students take and the Faculty the course belongs to, regardless of a student’s home Faculty. Taking a student-centric approach, allocating tuition based on a 100 per cent students-in-seats model, facilitates the ongoing review of academic program requirements and supports increased flexibility in programs for students to take additional elective credits.

Going forward, the model will continue to be evaluated and adjustments to the model will be made, in consultation with the SALT, where appropriate to ensure the model is meeting its goals as well as supporting the Institutional Strategic Plan.

Figure 113: 2021-22 Budget costs as a percentage of total revenue

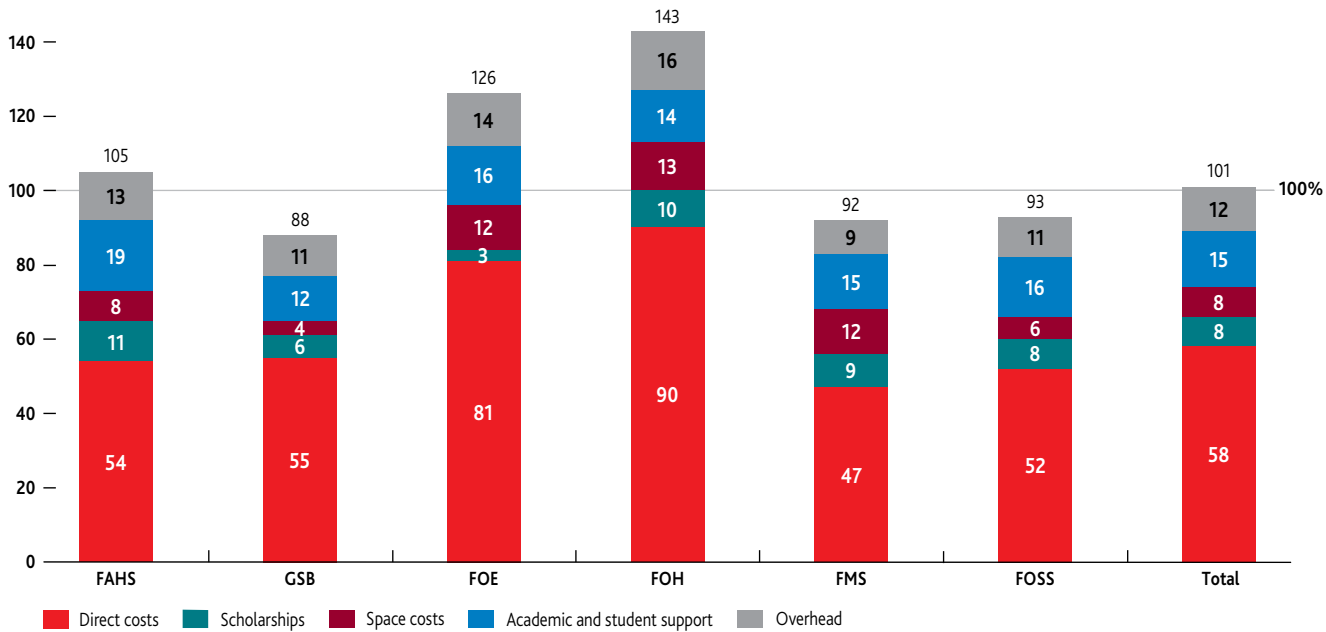


Figure 114: Revenue and expense allocation model – 2021-22 Budget

| (\$000s) | Faculty of Applied Health Sciences | Goodman School of Business | Faculty of Education | Faculty of Humanities | Faculty of Mathematics and Science | Faculty of Social Sciences | Total |
|---|------------------------------------|----------------------------|----------------------|-----------------------|------------------------------------|----------------------------|----------------|
| Revenue | | | | | | | |
| Global tuition by teaching Faculty (undergraduate) | 19,564 | 26,745 | 10,269 | 17,192 | 34,433 | 46,294 | 154,497 |
| Global tuition by teaching Faculty (graduate) | 2,576 | 3,570 | 1,343 | 509 | 1,931 | 3,382 | 13,311 |
| International Student Program tuition | | 12,676 | 2,419 | | 231 | | 15,326 |
| Direct revenue | 140 | 936 | 1,858 | 587 | 331 | 320 | 4,172 |
| Grant | 26,340 | 12,194 | 8,245 | 8,325 | 11,254 | 24,073 | 90,431 |
| Research Support Fund grant revenue | 490 | 31 | 75 | 125 | 749 | 623 | 2,093 |
| Total revenue | 49,110 | 56,152 | 24,209 | 26,738 | 48,929 | 74,692 | 279,830 |
| Contribution margins | | | | | | | |
| Direct ongoing personnel costs | 21,022 | 24,046 | 13,327 | 19,801 | 18,804 | 32,607 | 129,607 |
| Direct temporary personnel costs | 3,992 | 3,805 | 5,234 | 3,255 | 2,965 | 5,522 | 24,773 |
| Direct operating costs | 893 | 3,407 | 953 | 769 | 851 | 1,098 | 7,971 |
| Contribution margin (before scholarships and bursaries) | 23,203 | 24,894 | 4,695 | 2,913 | 26,309 | 35,465 | 117,479 |
| Scholarships, bursaries and fellowships | 5,596 | 3,286 | 628 | 2,787 | 4,614 | 5,603 | 22,514 |
| Contribution margin (after scholarships and bursaries) | 17,607 | 21,608 | 4,067 | 126 | 21,695 | 29,862 | 94,965 |
| Space costs | | | | | | | |
| Space costs | 3,939 | 2,150 | 2,915 | 3,380 | 5,633 | 4,211 | 22,228 |
| Net contribution (after space costs) | 13,668 | 19,458 | 1,152 | (3,254) | 16,062 | 25,651 | 72,737 |
| Academic and student-specific support units | | | | | | | |
| Research Services, Technical Services and Science Stores ⁽¹⁾ | 1,684 | 108 | 210 | 360 | 3,069 | 1,815 | 7,246 |
| Faculty of Graduate Studies | 195 | 437 | 207 | 46 | 116 | 306 | 1,307 |
| Library | 3,012 | 2,392 | 1,410 | 1,363 | 1,703 | 3,776 | 13,656 |
| Centre for Pedagogical Innovation | 226 | 180 | 107 | 103 | 128 | 283 | 1,027 |
| Student Specific ⁽²⁾ | 4,421 | 3,494 | 2,058 | 1,944 | 2,478 | 5,500 | 19,895 |
| Net contribution (before overhead allocations) | 4,130 | 12,847 | (2,840) | (7,070) | 8,568 | 13,971 | 29,606 |
| Overhead allocations | | | | | | | |
| Shared services ⁽³⁾ | 5,665 | 5,464 | 2,997 | 3,661 | 3,689 | 7,401 | 28,877 |
| Ancillary operations and Residence contribution | (505) | (400) | (236) | (222) | (283) | (628) | (2,274) |
| Capital | 1,371 | 1,093 | 649 | 625 | 785 | 1,718 | 6,241 |
| University Global | (91) | (48) | (14) | 239 | 268 | (113) | 241 |
| Net contribution | (2,310) | 6,738 | (6,236) | (11,373) | 4,109 | 5,593 | (3,479) |

(1) Excludes Research Support Fund grant revenue

(2) 'Student Specific' includes the Office of the Registrar, Aboriginal Student Services, Student Wellness and Accessibility, Student Life and Success, Brock International, Co-op, Career and Experiential Education, Brock Sports and Recreation, and Residence Life.

(3) Shared Services includes Senior Academic and Administrative Team, Information Technology Services, Financial Services, Human Resources, Marketing and Communications, Development and Alumni Relations, Human Rights and Equity Services, University Secretariat, Office of Government and Community Engagements, Institutional Analysis and Planning, and Internal Audit and University Risk Management.



Brock University Applied Health Sciences PhD student Stacey Woods prepares a participant as part of a study to examine how muscle functions during different tasks in children and in adults.

Appendix A

Enrolment definitions

The following are measures of enrolment, as reported in this budget report.

- **All-in enrolment:** Includes degree-seeking, non degree-seeking, additional qualifications and certificate programs.
- **Degree-seeking:** A student seeking either a bachelor’s degree, a first professional degree, or a graduate master’s or PhD degree.
- **Non-degree-seeking undergraduate:** Those on a Letter of Permission, those auditing a course/program, or someone enrolled in undergraduate courses but with no program declaration.
- **Full-time equivalent (FTE) enrolment:** One undergraduate fiscal FTE (FFTE) represents a student whose study load in the fiscal year is equal to the normal full-time study load for their program and level of registration in the academic year. Undergraduate student FFTEs are summed over all academic terms. One graduate FTE is based on the registration level, full-time or part-time, of a student for an academic term; full-time = 1.000 FTEs, part-time = 0.300 FTEs. Graduate student FTEs are summed over Fall and Summer academic terms; new-entry Winter MAcc registrations are also added to numerical figures within this budget book for information purposes. This methodology aligns with the student-based FTEs reported to the Ministry and ensures that a single student, whether undergraduate or graduate, is treated equally as a full-time equivalent. Undergraduate FFTEs and graduate FTEs, when considered in combination, are termed FTEs.
- **Fiscal full-time equivalent (FFTE) enrolment:** Graduate FFTEs are equal to graduate FTEs; however, they are summed over all academic terms. Undergraduate FFTEs and graduate FFTEs, when considered in combination, are termed FFTEs.
- **Eligible FTEs:** Those that are associated with programs or students that are approved by the Ontario government for funding purposes. Certain categories of students are ineligible (international, additional qualification and co-op on work term being the three largest groups).
- **Headcount enrolment:** A snapshot of the number of individuals who are attending the University at a particular point in time, usually Nov. 1 of each Academic Year, and the response to the commonly asked question: “How many students does Brock have?”
- **Weighted grant units (WGUs):** WGUs are used in reporting enrolment to the Ontario government for funding purposes and represent a weighted enrolment measure. The WGUs for Brock University range from 1.0 for General Arts to 3.2 for PhD students.

Appendix B

Figure 115: Reclassifications by function

| (\$000s) | 2020-21 approved budget ⁽¹⁾ | Reclass. | 2020-21 adjusted budget |
|-----------------------|--|----------|-------------------------|
| Revenue | | | |
| Student fees | 200,202 | | 200,202 |
| Grant revenue | 97,288 | | 97,288 |
| Internal chargebacks | 8,621 | | 8,621 |
| Inter-fund revenue | 6,817 | 225 | 7,042 |
| Other revenue | 54,899 | | 54,899 |
| Total revenues | 367,827 | 225 | 368,052 |
| Operating costs | | | |
| Personnel costs | (238,388) | (225) | (238,613) |
| Inter-fund expense | (25,773) | | (25,773) |
| Other operating costs | (106,313) | | (106,313) |
| Total operating costs | (370,474) | (225) | (370,699) |
| Mitigation target | 2,647 | | 2,647 |
| Funding deficit | - | - | - |

(1) Agrees to the 2020-21 Budget Report

Summary of budget adjustments

As a result of certain changes in the approach of preparing the 2021-22 budget as well as changes that happened during the 2020-21 year, reclassifications were made to the 2020-21 budget as reported in the 2020-21 Budget Report for comparison purposes when the overall funding budget was not impacted. Figures 115 and 116 detail these reclassifications by function and by responsibility centre with the most notable reclassifications highlighted with explanations. Faculty and staff full-time equivalent (FTE) impacts related to the adjustments are shown in Figure 116.

Reclassifications by function

- During 2020-21, budgets for positions of \$0.23 million were established and funded from the strategic reserve funds. This resulted in an increase in personnel costs of \$0.23 million and an increase in other revenue of \$0.23 million.

Reclassifications by responsibility centre

- During 2020-21, \$3.58 million of personnel cost increases were allocated out from the University Global responsibility centre to other units throughout the University, as these specific amounts were not known at the time of preparing the 2020-21 budget. Of this total, \$2.68 million related to salary increases to BUFA Faculty and Librarians, \$0.85 million related to salary increases to administrative/professional staff, \$0.04 million related to salary increases to Senior Administrative Council (SAC) and \$0.02 million related to salary increases to CUPE 4207 unit 2, CUPE 4207 unit 3 and IATSE staff.

Figure 116: Reclassifications by responsibility centre

| (\$000s) | 2020-21 approved budget ⁽¹⁾ | Salary rate increase & other reclasses | 2020-21 adjusted budget | 2020-21 FTE changes |
|--|--|--|-------------------------|---------------------|
| Teaching Faculties | | | | |
| Faculty of Applied Health Sciences | (25,071) | (455) | (25,526) | |
| Goodman School of Business | (18,137) | (435) | (18,572) | 0.6 |
| Faculty of Education | (14,927) | (296) | (15,223) | |
| Faculty of Humanities | (21,870) | (465) | (22,335) | |
| Faculty of Mathematics and Science | (22,326) | (374) | (22,700) | |
| Faculty of Social Sciences | (38,570) | (750) | (39,320) | |
| Total Teaching Faculties | (140,901) | (2,775) | (143,676) | |
| Academic Support | | | | |
| Faculty of Graduate Studies | (1,046) | (15) | (1,061) | |
| Library | (10,915) | (190) | (11,105) | |
| Research Services | (2,381) | (331) | (2,712) | 3.0 |
| Centre for Pedagogical Innovation | (973) | (3) | (976) | 3.2 |
| Total Academic Support | (15,315) | (539) | (15,854) | |
| Student Specific | | | | |
| Office of the Registrar | (3,940) | (44) | (3,984) | |
| Aboriginal Student Services | | (4) | (4) | |
| Student Wellness and Accessibility | (1,714) | (40) | (1,754) | |
| Student Life and Success | (1,408) | (13) | (1,421) | |
| Brock International | (2,175) | (52) | (2,227) | |
| Co-op, Career and Experiential Education | (1,512) | (59) | (1,571) | 0.8 |
| Brock Sports and Recreation | (1,573) | 175 | (1,398) | (1.4) |
| Residence Life | | (1,752) | (1,752) | 7.3 |
| Total Student Specific | (12,322) | (1,789) | (14,111) | |
| Ancillary | | | | |
| Ancillary Operations | 4,277 | (506) | 3,771 | 2.9 |
| Department of Residence | 2,231 | 2,297 | 4,528 | (11.6) |
| Total Ancillary | 6,508 | 1,791 | 8,299 | |

(1) Agrees to the 2020-21 Budget Report.

- During 2020-21, costs related to Bloomberg subscriptions of \$0.08 million were moved from the Goodman School of Business to the Library.
- During 2020-21, \$0.34 million of personnel and operating expenses related to the Brock LINC were moved from Senior Academic and Administrative Team to Research Services and \$0.03 million of net revenue was moved from the Goodman School of Business to Research Services.
- During 2020-21, \$0.48 million of position budgets moved between different responsibility centres within the University. For example: two administrative/professional positions moved from Ancillary Services to Financial Services and one position moved from Ancillary Services to Marketing and Communications.
- In April of 2020, it was announced that the University would be taking another step in the implementation of the Strategic Plan with the launch of a reconfigured

Figure 116: Reclassifications by responsibility centre (continued)

| (\$000s) | 2020-21 approved budget ⁽¹⁾ | Salary rate increase & other reclasses | 2020-21 adjusted budget | 2020-21 FTE changes |
|--|--|--|-------------------------|---------------------|
| Shared Services | | | | |
| Senior Academic and Administrative Team | (5,695) | 41 | (5,654) | (2.2) |
| Information Technology Services | (7,989) | (93) | (8,082) | |
| Financial Services | (3,377) | (202) | (3,579) | 2.0 |
| Human Resources | (4,228) | (61) | (4,289) | |
| Marketing and Communications | (1,989) | (84) | (2,073) | 0.8 |
| Development and Alumni Relations | (1,541) | (15) | (1,556) | |
| Human Rights and Equity Services | (1,336) | (12) | (1,348) | |
| University Secretariat | (922) | (11) | (933) | |
| Office of Government and Community Engagements | (596) | (7) | (603) | |
| Institutional Analysis and Planning | (398) | (3) | (401) | |
| Internal Audit and University Risk Management | (408) | (7) | (415) | |
| Total Shared Services | (28,479) | (454) | (28,933) | |
| Space | | | | |
| Facilities Management | (15,474) | (54) | (15,528) | |
| Campus Security Services | (2,577) | (26) | (2,603) | |
| Campus Development and Community Agreements | (1,465) | 7 | (1,458) | |
| Utilities, Taxes and Insurance | (7,923) | | (7,923) | |
| Financing | (5,590) | | (5,590) | |
| Total Space | (33,029) | (73) | (33,102) | |
| Global | | | | |
| Scholarships, Bursaries and Fellowships | (19,094) | | (19,094) | |
| Capital | (9,327) | | (9,327) | |
| University Global | 249,312 | 3,839 | 253,151 | (0.8) |
| Total Global | 220,891 | 3,839 | 224,730 | |
| Total University | (2,647) | - | (2,647) | 4.6 |

Students unit. Due to the timing of this announcement, these changes were not reflected in the 2020-21 Budget Report. The effect of these changes is shown in Figure 116 with the biggest change being that Residence Life was separated from Residence Operations. Also during this reorganization, the Ancillary Administrative Overhead charge, which was distributed between the Ancillary units, was removed. The budget changes are as follows: Residence Operations was reduced by \$2.30 million, Ancillary Operating Budget was increased by \$0.72 million, Residence Life budget was increased by \$1.75 million, Brock Sports and Recreation budget decreased by \$0.18 million, and Campus Development and Community Agreements budget was reduced by \$0.007 million.

Appendix C

Reconciliation of funding budget to financial statements

The University’s funding budget is prepared on a funding basis, which represents committed cash. The funding basis should not be confused with the audited Financial Statements, which are prepared in accordance with accounting standards for not-for-profits (NFPS). To allow for comparison to the annual Financial Statements, the budget has also been prepared based on the NFPS. In order to accomplish this task, certain accounting entries and reclassifications are required. Figures 117 and 118 detail these entries, with the following explanations.

NFPS Adjustments

- 1. Course fee spending** – Course fee revenue, along with the offsetting spending, is included as part of the NFPS Financial Statements. This revenue and spending is not recorded on a funding basis. An estimate of the 2021-22 course fee spending, along with the offsetting revenue, has been included as part of the NFPS adjustments.
- 2. Capital Grants** – The Facilities Renewal Program Funds received by the University are used for capital purchases and are included as part of deferred capital contributions in the NFPS Financial Statements and later amortized over the useful life of the capital items it funded. However, on a funding basis, this grant is recorded as revenue. The NFPS adjustment represents the 2021-22 budget for the Facilities Renewal Program Funds.
- 3. Research, including fellowships** – Research grants for restricted purposes and the offsetting research expenses, including fellowships, have not been included as part of the funding budget; however, they are included as part of the NFPS Financial Statements. An estimate has been included as part of the NFPS adjustments, based on the average of the prior three years’ actual figures (2017-18 to 2019-20).
- 4. Amortization, net** – Amortization is a non-cash expense and is therefore not included in the funding basis. For Financial Statement purposes, capital asset amortization is recorded to reflect the usage of capital assets, and amortization of deferred capital contributions (restricted external donations and grants) is amortized over the useful life of the assets they have funded. The 2021-22 forecasted amortization figures are included as part of the NFPS adjustments.
- 5. Endowment and trust spending** – Spending in the endowment fund and non-endowed trust fund, mainly in the form of scholarships, is included as an expense, with an offsetting revenue as part of the NFPS Financial Statements. This spending is not recorded as part of operating expenses on a funding basis (with the exception

- of inter-fund transactions). The approved endowment spending for 2021-22 and an estimate of the trust spending for 2021-22 has been included as part of the NFPS adjustments, along with the offsetting revenue.
- 6. Proceeds of asset sales** – The net proceeds of the Hamilton campus and the disposition of other capital assets will be recorded on a funding basis as the cash is received, while the NFPS statements will record the gain on sale of these assets in accordance with accounting standards. This adjustment represents the difference comprised of \$2.05 million for the Hamilton campus offset by \$1.37 million related to the disposition of other capital assets.
 - 7. Principal payments** – Principal payments of long-term debt represent cash outflows and therefore are recorded as expenses on a funding basis. These payments are not considered expenses in the NFPS Financial Statements, as they reduce a liability. The 2021-22 budgeted principal payments have been eliminated in the NFPS adjustments.
 - 8. Capital purchases** – Capital purchases made as part of operating spending are recorded as an expense on a funding basis, while they are recorded as an asset in the Statement of Financial Position for NFPS purposes. The University expects purchases of \$1.51 million in the 2021-22 budget to actually be capitalized, which is included as part of this NFPS adjustment.
 - 9. Non-capital purchases in capital and related project fund** – Non-capital purchases (including personal costs) made in the capital and related project fund are reported as an expense in the NFPS Financial Statements but are not recorded in the funding basis as the spending is not directly out of operating. In 2021-22, \$3.19 million of non-capital purchases is estimated to be made, which is included as part of the NFPS adjustment.
 - 10. Post-retirement benefits** – Post-retirement benefits represent health, dental and in some cases health-care spending accounts paid to faculty and staff in retirement. The \$0.75 million is the net actuarially calculated benefit that current faculty and staff earned in 2019-20 plus a growth rate for 2020 to 2022. Since this amount is not included in the funding budget because it is non-cash, but is reported in the NFPS Financial Statements, it is therefore included as part of the NFPS adjustments.
 - 11. Pension** – The annual pension liability payment of \$3.32 million calculated by the University’s actuary is recorded as an expense in the funding budget, as it represents a cash outflow. However, \$1.46 million of the \$3.32 million represents the estimated paydown of the pension liability if the actuarial assumptions are met. The NFPS Financial Statements do not require this amount to be expensed, as it is shown as a reduction to the pension liability and therefore it is included in the NFPS adjustments.



Figure 117

| (\$000s) | 2021-22 Funding budget | NFPS adjustments | Notes – see Figure 118 | Eliminate internal chargebacks | Eliminate inter-fund transfers | 2021-22 NFPS budget |
|-------------------------|------------------------------|---------------------|------------------------------|--------------------------------------|--------------------------------------|---------------------------|
| Revenue | | | | | | |
| Student fees | 196,563 | 473 | 1 | | | 197,036 |
| Grant revenue | 97,612 | (2,950) | 2 | | | 94,662 |
| Internal chargebacks | 9,044 | | | | (9,044) | - |
| Inter-fund revenue | 6,838 | | | (6,838) | | - |
| Research revenue | | 13,034 | 3 | | | 13,034 |
| Other revenue | 48,410 | 13,341 | 4-6 | | | 61,751 |
| Total revenue | 358,467 | 23,898 | | (6,838) | (9,044) | 366,483 |
| Operating costs | | | | | | |
| Personnel costs | (233,001) | (3,799) | 9-11 | | | (236,800) |
| Inter-fund expense | (26,610) | (1,450) | 3,5 | 28,060 | | - |
| Other operating costs | (102,335) | (35,710) | 3-9 | | 9,044 | (129,001) |
| Total costs | (361,946) | (40,959) | | 28,060 | 9,044 | (365,801) |
| Funding surplus/deficit | (3,479) | (17,061) | | 21,222 | - | 682 |

Internal chargebacks

Internal chargeback revenue and the offsetting expenses of \$9.04 million are included in the funding basis, however, they are eliminated in the NFPS Financial Statements as they only represent internal charges between departments.

Inter-fund Transfers

Activity, including expenses and externally-funded revenue in the internally restricted funds, is recorded as part of the NFPS Financial Statements. For the purposes of the budget, the net change in these reserves are assumed to be negligible. However, the transfers to and from these funds are reported on a funding basis as they represent committed cash transactions. The budgeted inter-fund revenue of \$6.84 million and inter-fund expenses of \$26.61 million are eliminated as part of NFPS Financial Statements as they only represent internal movement of funds. Refer to pages 32 and 39 for explanations of these transfers.

Figure 118

| Notes | Reconciliation of NFPS adjustments (\$000s) |
|-------|--|
| 1 | Course fee revenue 473 |
| 2 | Capital grants (2,950) |
| 3 | Research, including fellowships 13,034 |
| 4 | Amortization of deferred capital contributions 8,645 |
| 5 | Endowment and trust spending 4,008 |
| 6 | Proceeds of asset sales 688 |
| | Total revenue adjustments 23,898 |
| 3 | Research spending – personnel (3,414) |
| 3 | Research spending – operating costs (9,620) |
| 4 | Amortization of capital assets (24,564) |
| 5 | Endowment and trust spending (4,008) |
| 5 | Course fee spending (473) |
| 7 | Principal payments 2,085 |
| 8 | Capital purchases in operating 1,507 |
| 9 | Capital and infrastructure project reserves spending – personnel (1,100) |
| 9 | Capital and infrastructure project reserves spending – operating (2,087) |
| 10 | Post-retirement benefits (748) |
| 11 | Pension 1,463 |
| | Total costs adjustments (40,959) |

Appendix D

Tuition fee policy, government-funded programs

On March 29, 2019, the MCU introduced a new tuition fee framework. The framework imposed a 10 per cent reduction to all existing tuition fees for publicly assisted programs. The tuition fee framework extended a second year with a mandatory tuition freeze for publicly assisted programs in 2020-21. There is no guidance for institutions at this time for financial planning on tuition rates beyond 2020-21, therefore the University assumed rates consistent with 2020-21.

The approved fee changes for the 2021-22 academic year are detailed in Figure 119.

Figure 119

| MCU tuition guidelines | |
|---|------|
| Undergraduate programs | 0.0% |
| Graduate programs | 0.0% |
| Average tuition decrease | 0.0% |
| Brock University Board-approved 2021-22 rates | |
| Undergraduate programs | 0.0% |
| Graduate programs | 0.0% |
| Average tuition decrease | 0.0% |



Tuition fee policy, non-government-funded programs

International students in undergraduate and graduate programs and cost-recovery programs are not eligible for provincial government funding, and therefore universities are not governed by the government’s tuition policy in setting tuition rates for this student group. A differentiated approach is taken to account for demand after benchmarking to fees charged at other Ontario universities. Figure 120 details the 2021-22 non-government-funded program rates that were proposed to and approved by the Board of Trustees in December 2020.

Figure 120: Brock University board-approved 2021-22 rate changes

| International program types | Tuition increase/ (decreases) |
|--|-------------------------------|
| Undergraduate international students | 5% |
| Graduate international students (Research programs) | 0% |
| Graduate international students (Professional programs) | 5% |
| International student programs | |
| Professional Master's Preparation Certificate (Business) (PMPC) | 5% |
| International Master of Business Administration (IMBA) | 5% |
| International Master of Professional Accountancy (IMPAcc) | 5% |
| Master's Preparation Certificate in Education (MPCE) | 5% |
| International Master of Education (MEd) | 5% |
| International Master of Science in Materials Physics (MSc) | 5% |
| Other programs | |
| Continuing Teacher Education - Additional Qualification Courses (AQ) | 0% |
| Intensive English Language Program (IELP) | 0% |



Appendix E

Multi-year financial results on a funding basis

Figure 121

| (\$000s) | 2018-19 Actual | 2019-20 Actual | 2020-21 Budget | 2020-21 Forecast | 2021-22 Budget |
|-------------------------------|----------------|----------------|----------------|------------------|----------------|
| Revenue | | | | | |
| Student fees | 178,067 | 185,078 | 200,202 | 186,511 | 196,563 |
| Grant revenue | 97,927 | 96,788 | 97,288 | 99,152 | 97,612 |
| Internal chargebacks | 10,055 | 8,484 | 8,621 | 3,006 | 9,044 |
| Inter-fund revenue | 6,712 | 4,920 | 7,042 | 7,532 | 6,838 |
| Other revenue | 51,333 | 51,707 | 54,899 | 20,428 | 48,410 |
| Total revenue | 344,094 | 346,977 | 368,052 | 316,629 | 358,467 |
| Operating costs | | | | | |
| Personnel costs | (212,647) | (220,419) | (238,613) | (219,004) | (233,001) |
| Inter-fund expenses | (29,950) | (25,900) | (25,773) | (15,759) | (26,610) |
| Other operating costs | (94,993) | (93,000) | (106,313) | (81,003) | (102,335) |
| Total operating costs | (337,590) | (339,319) | (370,699) | (315,766) | (361,946) |
| Organizational review savings | | | | | 1,000 |
| Mitigation target | | | 2,647 | | 2,479 |
| Funding surplus | 6,504 | 7,658 | - | 863 | - |



A COVID-19 vaccination clinic organized by Niagara Region Public Health was hosted at Brock University from April 2 to 6 in Ian Beddis Gymnasium. Approximately 7,000 seniors received their first round of shots.

Appendix F

Financial health metrics definitions

Figure 122

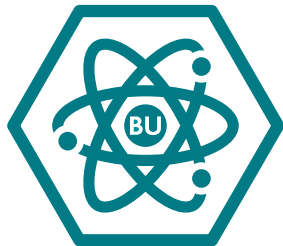
| Metric | Definition | Formula |
|------------------------------------|--|--|
| Primary reserve ratio | <p>The primary reserve ratio compares expendable net assets to total expenses and provides an indication of an institution's financial strength and flexibility by determining how long the institution could function using its expendable reserves without relying on additional net assets generated by operations.</p> <p>Expendable Net Assets include: unrestricted surplus (deficit), internally restricted net assets, and internally restricted endowments, adjusted for the non-cash component of employee future benefits.</p> | $\text{Primary reserve ratio} = \frac{\text{expendable net assets}}{\text{total expenses}}$ |
| Debt burden ratio (Non-cash basis) | <p>The debt burden ratio measures how an institution utilizes a greater portion of its annual expenditures to fund debt obligations. The ratio is calculated by dividing total current debt obligations, which include interest expenses and principal payments, by operating expenses.</p> | $\text{Debt burden ratio} = \frac{(\text{interest expense} + \text{principal payments})}{\text{total expenses}}$ |
| Interest burden % | <p>The Interest burden ratio compares the level of current debt service with the institution's total expenses. It is an indicator of debt affordability, as it examines the percentage of total expenses used to cover an institution's cost of servicing its debt. The ratio is calculated as interest expense over total expenses (adjusted for amortization of capital assets).</p> | $\text{Interest burden ratio} = \frac{\text{interest expense}}{(\text{total expenses} - \text{amortization})}$ |
| Interest coverage ratio | <p>Interest coverage ratio measures how many times an institution could pay its current interest payment with its available earnings. The ratio is calculated by dividing earnings before interest, depreciation and amortization (EBIDA) during a given period by the amount an institution must pay in interest on its debts during the same period.</p> | $\text{Interest coverage ratio} = \frac{\text{EBIDA}}{\text{interest expense}}$ |
| Viability ratio | <p>The viability ratio is a basic determinant of an institution's financial health, as it provides an indication of the funds on hand to settle its long-term obligations. It is calculated as expendable net assets over long-term debt.</p> <p>Expendable net assets include: unrestricted surplus (deficit), internally restricted net assets and internally restricted endowments, adjusted for the non-cash component of employee future benefits.</p> <p>Long-term debt is total external long-term debt as disclosed in the institution's financial statements without adding the current portion that may be included in accounts payable.</p> | $\text{Viability ratio} = \frac{\text{expendable net assets}}{\text{long-term debt}}$ |
| Net operating revenues ratio | <p>The net operating revenues ratio provides an indication of the extent to which institutions are generating positive cash flows in the long run to be financially sustainable. The ratio is calculated as cash flow from operating activities over total revenues.</p> | $\text{Net operating revenues ratio} = \frac{\text{cash flow from operating activities}}{\text{total revenues}}$ |



INSTITUTIONAL STRATEGIC PRIORITIES



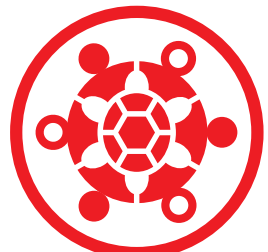
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Inclusivity

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